MYSORE LEGISLATIVE ASSEMBLY

TWENTY-SEVENTH DAY

Monday, 22nd March 1954.

The House met in the Assembly Hall, Old Public Offices, Bangalore, at Thirty Minutes past Five of the Clock.

MR. DEPUTY SPEAKER (Sri R. CHENNIGARAMIAH) in the Chair.

MYSORE SALES-TAX (AMENDMENT) BILL, 1954.

Motion to consider.

Sri Kadidal MANJAPPA (Minister for Revenue and Public Works). Sir, I beg to move :

"That the Mysore Sales-Tax (Amendment) Bill, 1954, be taken into consideration."

Sri B. NARAYANASWAMY (Mysore City—South).—Sir, we are not hearing.

Sri J. MOHAMED IMAM (Jagalur).—Something wrong with the mike.

ಶ್ರೀ ಕಡಿದಾಳ್ ಮಂಜಪ್ಪ.—ಸ್ವಾಮಿ, ಮಾರಾಟದ ತೆರಿಗೆ ಈಗ ಭಾರತದ ಹದಿನೆಂಟು ಪ್ರಾಂತಗಳಲ್ಲಿ ವಸೂಲಾಗುತ್ತಿದೆ. ಮೊದಲು ಇದು ಮದ್ರಾಸಿನಲ್ಲಿ 1939 ನೆಯ ಇಸವಿಯಲ್ಲಿ ಜಾರಿಗೆ ಬಂತು. ಅನಂತರ 1941 ರಲ್ಲಿ ಬಂಗಾಳದಲ್ಲಿ ಜಾರಿಗೆ ಬಂತು. ಅನಂತರ ಇತರ ಸಂಸ್ಥಾನಗಳಲ್ಲಿ 1947 ನೆಯ ಇಸವಿಯಿಂದ ಜಾರಿಯಲ್ಲಿದೆ. ನಮ್ಮ ಸಂಸ್ಥಾನದಲ್ಲಿ 1948 ನೆಯ ಇಸವಿಯಿಂದ ಜಾರಿಯಲ್ಲಿದೆ. ಈ ಮಾರಾಟದ ತೆರಿಗೆಯ ವಿಚಾರದಲ್ಲಿ ವರ್ತಕರಿಗೆ ಕಿರುಕುಳವಾಗುತ್ತಿದೆ, ಇದನ್ನು ತಪ್ಪಿಸಬೇಕು, ಆದಷ್ಟು ಸುಲಭ ಮಾಡಬೇಕೆಂದು ಹೇಳಿಕೊಂಡಿದ್ದರ ಮೇಲೆ, ಕೇಳಿಕೊಂಡಿದ್ದರ ಮೇಲೆ ಸರ್ಕಾರದವರು ಒಂದು ಸಮಿತಿಯನ್ನು ನೇಮಕ ಮಾಡಿದ ವಿಚಾರ ಮಾನ್ಯ ಸದಸ್ಯರಿಗೆ ಗೊತ್ತೇ ಇದೆ. ಈ ಸಮಿತಿಯಲ್ಲಿ ಮಾನ್ಯ ಸಭೆಯ ಸದಸ್ಯರಲ್ಲಿ ಕೆಲವರು ಮತ್ತು ಛೇಂಬರ್ ಆಫ್ ಕಾಮರ್ಸ್ ಸಂಸ್ಥೆಯ ಅಧ್ಯಕ್ಷರು ಮತ್ತು ಮೈಸೂರು ಬ್ಯಾಂಕಿನ ಮ್ಯಾನೇಜರಾದ ಶ್ರೀ ಬಿ. ವಿ. ನಾರಾಯಣ ರೆಡ್ಡಿಯವರು ಇದ್ದರೆಂಬುದನ್ನು ನಾನು ಹೊಸದಾಗಿ ಹೇಳಬೇಕಾಗಿಲ್ಲ. ಸಮಿತಿಯವರು ಅನೇಕ ವರ್ತಕ ಮಂಡಲಿಯವರ ಭೇಟಿಗೆ ಅವಕಾಶಕೊಟ್ಟು, ಅವರ ಅಭಿಪ್ರಾಯವನ್ನು ಸಹ ತೆಗೆದುಕೊಂಡು, ಎಲ್ಲ ವಿಚಾರಗಳನ್ನೂ ಕೂಲಂಕಷವಾಗಿ ವಿಮರ್ಶೆಮಾಡಿ ಒಂದು ವರದಿಯನ್ನು ಸರ್ಕಾರಕ್ಕೆ ಒಪ್ಪಿಸಿದರು. ಆ ವರದಿಯ ಪ್ರತಿಯು ಈಗ ತಮ್ಮೆಲ್ಲರ ಕೈಲಿದೆ. ಸಮಿತಿಯವರು ಕೆಲವು ಮುಖ್ಯಾಂಶಗಳನ್ನು ಗಮನಕ್ಕೆ ತೆಗೆದುಕೊಂಡಿದ್ದಾರೆ. ಕೇಂದ್ರ ಪಾರ್ಲಿಮೆಂಟಿನಲ್ಲಿ 1952 ನೆಯ ಇಸವಿಯಲ್ಲಿ ಮಂಜೂರಾದ ಕಾನೂನು ಪ್ರಕಾರ ಯಾವ ಯಾವ ಪದಾರ್ಥಗಳಿಗೆ ವಿನಾಯಿತಿಕೊಡಬೇಕೆಂದು ನಮೂದಾಗಿದೆಯೋ ಸಾಧ್ಯವಾದ ಮಟ್ಟಿಗೂ ಅವುಗಳಿಗೆ ವಿನಾಯಿತಿ ಕೊಡಬೇಕೆಂಬ ಉದ್ದೇಶದಿಂದ ಅವರು ಪರಿಶೀಲನೆ ನಡೆಸಿದರು. ಎಲ್ಲಾ ಪದಾರ್ಥಗಳಿಗೂ ಕೂಡ ವಿನಾಯಿತಿ ಕೊಡುವುದಕ್ಕೆ ಸಾಧ್ಯವಿಲ್ಲ. ಆದುದರಿಂದ ಕೆಲವು ಪದಾರ್ಥಗಳನ್ನು ಬಿಟ್ಟು ಉಳಿದ ಪದಾರ್ಥಗಳಿಗೆ ವಿನಾಯಿತಿ ಕೊಡಬೇಕೆಂಬ ತೀರ್ಮಾನಕ್ಕೆ ಆ ಸಮಿತಿಯವರು ಬಂದರು. ಕೇಂದ್ರದ ಕಾನೂನು ಮೇರೆಗೆ ಎಲ್ಲ ಪದಾರ್ಥಗಳಿಗೂ ಸಹ ವಿನಾಯಿತಿ ಕೊಟ್ಟರೆ ಸುಮಾರು 55 ಲಕ್ಷ ರೂಪಾಯಿಗಳಷ್ಟು ವರಮಾನ ಕಡಿಮೆಯಾಗುತ್ತದೆ, ಅದಕ್ಕಾಗಿ ಕೆಲವು ಪದಾರ್ಥಗಳಿಗೆ ಅಂದರೆ, ಪೆಟ್ರೋಲ್, ಹತ್ತಿ, ಕಬ್ಬಿಣ, ಉಕ್ಕು, ಕೋರ್ಸ್ ಮತ್ತು ಮೀಡಿಯಂ ಕ್ಲಾಂತ್, ಡೀ-ಹೈಡ್ರೋಜಿನೇಟೆಡ್ ಅಯಿಲ್ಸ್—ಇವುಗಳನ್ನು ಬಿಟ್ಟು ಉಳಿದ ಪದಾರ್ಥಗಳಿಗೆ ವಿನಾತಿಯನ್ನು ಕೊಡಬೇಕೆಂಬುದಾಗಿ ತೀರ್ಮಾನವಾಯಿತು. ಆಮೇಲೆ ವರ್ತಕರ ಮನೋಭಾವಕ್ಕನುಸಾರವಾಗಿ ತೆರಿಗೆ ವಿಧಿಸಿ ಏಕ ಘಟ್ಟದಲ್ಲಿ ಹಾಕಬೇಕೇ ಎಂಬ ತೀರ್ಮಾನಕ್ಕೆ ಬಂದರು. ಈ ಮಾರಾಟ ತೆರಿಗೆಯನ್ನು ಏಕಘಟ್ಟದಲ್ಲಿ ಹಾಕಬೇಕೆಂದು ನಮ್ಮ ಸಂಸ್ಥಾನದಲ್ಲಿ ವರ್ತಕರು 1948 ನೆಯ ಇಸವಿಯಿಂದಲೂ ಸಹ ಕೇಳುತ್ತಾ ಬಂದಿರುತ್ತಾರೆ. ಆದರೆ ಎಲ್ಲಾ ಪದಾರ್ಥಗಳಿಗೂ ಏಕ ಘಟ್ಟದಲ್ಲಿ ತೆರಿಗೆ ವಿಧಿಸುವುದು ಸಾಧ್ಯವಿಲ್ಲ ಎಂಬುದನ್ನು ಮಾನ್ಯ ಸದಸ್ಯರಿಗೆ ನಾನು ಹೇಳಬೇಕಾಗಿಲ್ಲ. ಬೊಂಬಾಯಿ ಮುಂತಾದ ಕಡೆಗಳಲ್ಲಿ ಏಕ ಘಟ್ಟದಲ್ಲಿ ಹಾಕುವುದಕ್ಕೆ ಆಸ್ಪದವಿದೆ. ಏಕೆಂದರೆ ಮಾಲು ತಯಾರಾಗತಕ್ಕ ಸ್ಥಳದಲ್ಲಿ ಈ ರೀತಿ ತೆರಿಗೆ ಹಾಕುವುದು ಸುಲಭ. ನಮ್ಮ ಸಂಸ್ಥಾನದಲ್ಲಿ source ಕಂಡು ಹಿಡಿಯುವುದು ಕಷ್ಟ. ಎಲ್ಲಿ source ಕಂಡು ಹಿಡಿಯುವುದು ಸುಲಭವೋ ಅಲ್ಲಿ ಮಾತ್ರ ಸಿಂಗಲ್ ಪಾಯಿಂಟ್ ತೆರಿಗೆ ವಿಧಿಸುವುದು ಸೂಕ್ತ ಎಂಬುದಾಗಿ ಸಮಿತಿಯವರು ಅಭಿಪ್ರಾಯಕ್ಕೆ ಬಂದರು. ಇದಕ್ಕನುಸಾರವಾಗಿ ಸಮಿತಿಯ ವರದಿಯ ಪರಿಶಿಷ್ಟದಲ್ಲಿ ಯಾವ ಯಾವ ಮಾಲುಗಳಿಗೆ ಏಕ ಘಟ್ಟದಲ್ಲಿ ತೆರಿಗೆ ವಿಧಿಸಬಹುದೆಂಬುದನ್ನು ನಮೂದಿಸಿರುತ್ತಾರೆ. ಆಮೇಲೆ ಉಳಿದ ಮಾಲುಗಳಿಗೆ ಈಗಿರುವಂತೆ ಮಲ್ಟಿಪಾಯಿಂಟ್ ತೆರಿಗೆ ಇದ್ದರೆ ಕಿರುಕುಳ ಜಾಸ್ತಿಯಾಗುತ್ತದೆ, ಅದಕ್ಕಾಗಿ ಇದನ್ನು ಸುಲಭಪಡಿಸುವ ಉದ್ದೇಶದಿಂದ slab basis ಎಂಬುದನ್ನು ನಾವು ಒಪ್ಪಿಕೊಂಡು ಈ slab basisಅನ್ನು ಸಹ ಸಮಿತಿಯವರ ವರದಿಯಲ್ಲಿ ನಮೂದಿಸಲಾಗಿದೆ. Turnover ಗೆ ಸಂಬಂಧಿಸಿದ ಹಾಗೆ ಈಗ ತಮ್ಮ ಮುಂದೆ ಇರುವ ಮಸೂದೆ ಹೆಚ್ಚು ಕಡಮೆ ಸಮಿತಿಯ ವರದಿಗನುಸಾರವಾಗಿದೆ. ಕೆಲವು ಬಾಬುಗಳಲ್ಲಿ ಸ್ವಲ್ಪ ಬದಲಾವಣೆ ಮಾಡಲಾಗಿದೆ. ಇದಕ್ಕೆ ಕಾರಣಗಳನ್ನು ಅನಂತರ ಕೊಡುತ್ತೇನೆ. ಈ single point levy ಗೆ

(ಶ್ರೀ ಕಡಿದಾಳ್ ಮಂಜಪ್ಪ.)

ಸಂಬಂಧಪಟ್ಟ ಮಾಲುಗಳು ಯಾವುವು ಎಂಬುದನ್ನು ಷೆಡ್ಯೂಲ್ ಎರಡರಲ್ಲಿ ನಮೂದಿಸಲಾಗಿದೆ. ವಿನಾಯಿತಿ ಕೊಡುವುದನ್ನು ಈ ಬಿಲ್‌ನಲ್ಲಿ ನಮೂದಿಸಬೇಕಾಗಿಲ್ಲ. ಏಕೆಂದರೆ, ಆರನೆಯ ಸೆಕ್ಷನ್ ಪ್ರಕಾರ ಸರ್ಕಾರಕ್ಕೆ ಅಧಿಕಾರವಿದೆ. ಉಳಿದ ಪದಾರ್ಥಗಳ ಮೇಲೆ ಈ slab rate ನಮೂದು ಮಾಡಲಾಗಿದೆ. ಸಮಿತಿಯ ವರದಿಯಲ್ಲಿ ನಮೂದು ಮಾಡಿರುವುದಕ್ಕಿಂತಲೂ ಸ್ವಲ್ಪ ದರವನ್ನು ಈ ಬಿಲ್‌ನಲ್ಲಿ ಜಾಸ್ತಿಮಾಡಲಾಗಿದೆ. ಏಕೆಂದರೆ ಸಮಿತಿಯವರ ವರದಿ ಪ್ರಕಾರ ಈ ಮಸೂದೆ ಸಂಪೂರ್ಣವಾಗಿಲ್ಲ. ಸಮಿತಿಯವರ ವರದಿಯಲ್ಲಿ ಎಲ್ಲ ವ್ಯಾಪಾರಸ್ಥರೂ ಸಹ ರಿಜಿಸ್ಟರ್ ಆಗುವಂತೆ ನಿಯಮ ಮಾಡಬೇಕೆಂದು ನಮೂದಾಗಿತ್ತು. ಎಂದರೆ. Turn-over ಎಷ್ಟೇ ಇರಲಿ, ಅವರು ಆರು ರೂಪಾಯಿ ಕೊಟ್ಟು ರಿಜಿಸ್ಟರ್ ಮಾಡಿಸಿಕೊಳ್ಳಬೇಕೆಂದು ಸಮಿತಿಯವರು ಅಭಿಪ್ರಾಯ ಪಟ್ಟಿದ್ದಾರೆ. ಈ ರೀತಿ ಮಾಡುವುದು ಸಾಧ್ಯವಿಲ್ಲ, ಇದು unworkable ಎಂಬುದಾಗಿ ಇಲಾಖೆಯವರು ಅಭಿಪ್ರಾಯಪಟ್ಟಿರುವುದರಿಂದ ಈ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಸಮಿತಿಯವರ ವರದಿಯನ್ನು ಸರ್ಕಾರದವರು ಅಂಗೀಕಾರ ಮಾಡಿಲ್ಲ. ಇದಕ್ಕಾಗಿ ಈ ಬಾಬಿನಲ್ಲಿ ಅಂದರೆ ರಿಜಿಸ್ಟ್ರೇಷನ್ ಮೂಲಕ ಪ್ರತಿಯೊಬ್ಬರಿಂದ ವರ್ಷಕ್ಕೊಮ್ಮೆ ಬರತಕ್ಕ ಆರು ರೂಪಾಯಿಗಳಿಂದ, ನಮಗೆ ಬರಬಹುದಾದ ಉತ್ಪತ್ತಿಯನ್ನು ನಾವು slab rate ಸ್ವಲ್ಪ ಜಾಸ್ತಿ ಮಾಡಿ ಬರಮಾಡಿಕೊಳ್ಳಬೇಕಾಗಿದೆ. ಇದಕ್ಕಾಗಿ slab rate ಸ್ವಲ್ಪ ಮಟ್ಟಿಗೆ ಹೆಚ್ಚಿಸಿದೆ.

ಆಮೇಲೆ "ಡೀಲರ್" ಎಂಬ ಪದದ ಅರ್ಥ ವಿವರಣೆಯಲ್ಲಿ ಕಮಿಷನ್ ಏಜೆಂಟರನ್ನು ಸಹ ಈ ಮಸೂದೆಯಲ್ಲಿ ಸೇರಿಸಿದೆ. ಆದಕಾರಣ ಇನ್ನು ಮುಂದೆ ಈ ಕಮಿಷನ್ ಏಜಂಟರುಗಳು ಸಹ ತೆರಿಗೆ ಕೊಡಬೇಕೆಂಬ ಅಭಿಪ್ರಾಯವನ್ನು ಇಟ್ಟುಕೊಂಡಿದ್ದಾರೆ. ಆದರೆ ಆ ರೀತಿ ಕೊಡಬೇಕಾಗಿಲ್ಲ. ಯಾವ ಕಮಿಷನ್ ಏಜೆಂಟ್ 9 ನೆಯ ಸೆಕ್ಷನ್ ಪ್ರಕಾರ ರಿಜಿಸ್ಟ್ರೇಷನ್‌ಮಾಡಿಕೊಂಡು ಲೈಸೆನ್ಸ್ ತೆಗೆದುಕೊಳ್ಳುತ್ತಾನೆಯೋ ಅತನು Sales Tax ಕೊಡಬೇಕಾಗಿಲ್ಲ. ಯಾರು ಲೈಸೆನ್ಸ್ ತೆಗೆದುಕೊಳ್ಳುವುದಿಲ್ಲವೋ ಅತನು ಮಾತ್ರ ಡೀಲರ್ ಎಂದು ಪರಿಗಣಿಸಲ್ಪಡುತ್ತಾನೆ. ಅತನು ಸಾಮಾನ್ಯವಾಗಿ ಡೀಲರ್ ಹಾಗೆ ತೆರಿಗೆ ಕೊಡಬೇಕಾಗುತ್ತದೆ.

ಆಮೇಲೆ ಒಂದೆರಡು ಐಟಂ ವಿಚಾರದಲ್ಲಿ ಸಾರ್ವಜನಿಕರಲ್ಲಿ ಸ್ವಲ್ಪ ಅಸಮಾಧಾನ ಎದ್ದು ಕಾಣುತ್ತಿದೆ. ಇವು ಯಾವುವು ಎಂದರೆ, ಹೋಟೇಲುಗಳ ಮೇಲೆ ವಿಧಿಸಬೇಕೆಂದಿರತಕ್ಕ ತೆರಿಗೆಯ ವಿಚಾರದಲ್ಲಿ ಮತ್ತು ಪವರ್‌ಲೂಮ್ ಬಟ್ಟೆಗಳ ಮೇಲೆ ವಿಧಿಸಬೇಕೆಂದಿರತಕ್ಕ ತೆರಿಗೆಯ ವಿಚಾರದಲ್ಲಿ ಹೊಟೇಲುಗಳ ಮೇಲೆ ವಿಧಿಸಬೇಕೆಂದಿರತಕ್ಕ ತೆರಿಗೆ ಸ್ವಲ್ಪ ಜಾಸ್ತಿಯಾಗಿದೆ ಎಂದು ಸರ್ಕಾರದವರು ಮನಗಂಡು ಮುಖ್ಯ ಮಂತ್ರಿಗಳು ಇದಕ್ಕೆ ಒಂದು ತಿದ್ದುಪಡಿಯನ್ನು ಸೂಚಿಸಿರುತ್ತಾರೆ. ಈ ತಿದ್ದುಪಡಿ ತಮ್ಮ ಕೈಲಿದೆ. ಇದೇ ರೀತಿಯಾಗಿ ಪವರ್ ಲೂಮ್ ಬಟ್ಟೆಗಳ ವಿಚಾರದಲ್ಲಿಯೂ ಸಹ ಮುಖ್ಯ ಮಂತ್ರಿಗಳು ತಿದ್ದುಪಡಿಯೊಂದನ್ನು ಸೂಚಿಸಿರುತ್ತಾರೆ. ಇಂಥ ಒಂದು ಮಸೂದೆ ಸರ್ವಸಮರ್ಪಕವಾಗಿರುವುದಕ್ಕೆ ಸಾಧ್ಯವಿಲ್ಲ. ಏಕೆಂದರೆ, ಒಬ್ಬೊಬ್ಬರಿಗೆ ಒಂದೊಂದು ವಿಧವಾದ ಆಸಕ್ತಿ ಇರುತ್ತದೆ. ಹೋಲ್‌ಸೇಲರನ್ನು ಕೇಳಿದರೆ, 'ರೀಟೇಲ್ ಡೀಲರಮೇಲೆ ತೆರಿಗೆ ಹಾಕಿ, ನಮ್ಮ ಮೇಲೆ ಈ ಜವಾಬ್ದಾರಿ ಹೊರಿಸಬಾರದು' ಎಂದು ಹೇಳುತ್ತಾರೆ. ಪ್ರೊಕ್ಯೂರರ್‌ಗಳನ್ನು ಕೇಳಿದರೆ ಹೋಲ್‌ಸೇಲರ ಮೇಲೆ ಹಾಕಿ ಎಂದು ಹೇಳುತ್ತಾರೆ. ಉದಾಹರಣೆಗಾಗಿ ಹೇಳುವುದಾದರೆ ಕಾಫಿ ತೆಗೆದುಕೊಳ್ಳಿ. ಕೆಲವು ಕಡೆಗಳಲ್ಲಿ ಕಾಫಿಗೆ ಸಿಂಗಲ್ ಪಾಯಿಂಟ್ ತೆರಿಗೆ ಹಾಕಬೇಕೆಂದು ಹೇಳುತ್ತಾರೆ. ಇನ್ನು ಕೆಲವರು ಮಲ್ಟಿಪಾಯಿಂಟ್ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕಬೇಕೆಂದು ಹೇಳುತ್ತಾರೆ. ಹೀಗಾಗಿ ಇದನ್ನು ಸರ್ವಸಮರ್ಪಕವಾಗಿ, ತೃಪ್ತಿಕರವಾಗಿ ಮಾಡುವುದಕ್ಕೆ ಸಾಧ್ಯವಿಲ್ಲವೆಂದು ನಾನು ತಮ್ಮಲ್ಲಿ ಮನವಿಮಾಡಿಕೊಳ್ಳುತ್ತೇನೆ.

ಮೊನ್ನೆ ದಿವಸ ನನ್ನ ಹತ್ತಿರ ಬೆಂಗಳೂರಿನ ಕೆಲವರು ವರ್ತಕರು ಬಂದಿದ್ದರು. ಅವರು ಅವರ ಕಷ್ಟ ಸುಖಗಳನ್ನು ನನ್ನ ಮುಂದೆ ಹೇಳಿದರು. ಅವರಲ್ಲಿ ನಾನು ಅರಿಕೆ ಮಾಡಿಕೊಂಡೆ : "ಸರ್ಕಾರದವರಿಗೆ ಸುಮಾರು 1½ ಕೋಟಿ ರೂಪಾಯಿಗಳಷ್ಟು ವರಮಾನ ಬರಬೇಕು. ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್‌ನಿಂದ ಅದನ್ನು ನಿರೀಕ್ಷೆ ಮಾಡುತ್ತಾ ಇದ್ದೇವೆ ; ಎಲ್ಲರಿಗೂ ತೃಪ್ತಿಕರವಾಗುವ ರೀತಿಯಲ್ಲಿ ಯಾರಾದರೂ ಒಂದು ಮಸೂದೆಯನ್ನು ತಯಾರು ಮಾಡಿ ಸರ್ಕಾರಕ್ಕೆ ಕೊಟ್ಟರೆ ಆ ಮಸೂದೆಯನ್ನು ನಾವು ಅಂಗೀಕಾರಮಾಡುವುದಕ್ಕೆ ಅಡ್ಡಿ ಇಲ್ಲ" ಎಂದು ಹೇಳಿದೆ. ಇಂಥ ಒಂದು ಕಾನೂನಿನಲ್ಲಿ ಎಲ್ಲಾ ಆಸಕ್ತಿಗಳನ್ನು ತೃಪ್ತಿ ಪಡಿಸುವದಕ್ಕೆ ಸಾಧ್ಯವಿಲ್ಲ ಎಂದು ಹೇಳಿ ಈಗಲೂ ಕೂಡ ಅರಿಕೆ ಮಾಡಿಕೊಳ್ಳಬೇಕಾಗಿದೆ.

ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ನಮ್ಮನ್ನು ಬಿಟ್ಟುಹೋಗುವುದಕ್ಕೆ ಬಂದಿಲ್ಲ. It has come to stay with us. ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಬಿಟ್ಟರೆ ನಮಗೆ ಗತ್ಯಂತರವೇ ಇಲ್ಲ ಎಂದು ಹೇಳಿ ಈ ಸಮಿತಿಯವರ ಅಭಿಪ್ರಾಯ, ಈಮಾನ್ಯ ಸಭೆಯ ಸದಸ್ಯರಲ್ಲಿ ಬಹುಭಾಗದ ಜನರ ಅಭಿಪ್ರಾಯ ಎಂದು ನಾನು ತಿಳಿದುಕೊಂಡಿದ್ದೇನೆ. ವರ್ತಕರಿಗೆ ಕಿರುಕುಳ ಆಗಬಾರದು ಎಂಬುದರಲ್ಲಿ ಭಿನ್ನಾಭಿಪ್ರಾಯವಿಲ್ಲ. ಆದಷ್ಟುಮಟ್ಟಿಗೆ ಕಿರುಕುಳ ಕಡಮೆಮಾಡತಕ್ಕದ್ದು ಸರ್ಕಾರದ ಕರ್ತವ್ಯ. ಯಾವ ರೀತಿ ಕಿರುಕುಳಗಳನ್ನು ಕಡಮೆ ಮಾಡಿ ಆದಾಯವನ್ನು ಹೆಚಿಸಬೇಕೆಂಬುದನ್ನು ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಕಮಿಟಿಯವರು ದೀರ್ಘವಾಗಿ ಪರ್ಯಾಲೋಚನೆ ಮಾಡಿದ್ದಾರೆ. ಈಗಿನ ಪರಿಸ್ಥಿತಿಯಲ್ಲಿ ಇದಕ್ಕಿಂತಲೂ ಒಂದು ತೃಪ್ತಿಕರವಾದ ಮಸೂದೆ ಬರಲು ಸಾಧ್ಯವಿಲ್ಲ ಎಂದು ಹೇಳಿ ನನ್ನ ಅಭಿಪ್ರಾಯ. ಸ್ವಲ್ಪ ಹೆಚ್ಚು ಕಡಮೆ ಇದ್ದರೆ ಅದನ್ನು ಸರಿಪಡಿಸುವುದಕ್ಕೆ ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿ ಆದರೂ ಅಡ್ಡಿ ಇಲ್ಲ. ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಇದನ್ನು ರೆಫರ್ ಮಾಡುವುದಕ್ಕೂ ಕೂಡ ಸರ್ಕಾರದವರ ಆಕ್ಷೇಪಣೆ ಏನೂ ಇಲ್ಲ.

ಒಟ್ಟಿನಲ್ಲಿ ಹೇಳುವುದಾದರೆ ಸರ್ಕಾರದವರಿಗೆ ಬರತಕ್ಕ ಉತ್ಪತ್ತಿಗೆ ಧಕ್ಕೆ ಬಾರದ ರೀತಿಯಲ್ಲಿ ಹೆಚ್ಚು ಕಡಮೆ ಮಾಡಿದರೂ ಕೂಡ ಸರ್ಕಾರದ ಅಡ್ಡಿ ಇಲ್ಲ. ಆದ್ದರಿಂದ ಈ ಮಸೂದೆಗೆ ತಾವೆಲ್ಲರೂ ಹೃತ್ಪೂರ್ವಕ ಬೆಂಬಲ ಕೊಡಬೇಕೆಂದು ತಮ್ಮಲ್ಲಿ ಮನವಿ ಮಾಡಿಕೊಳ್ಳುತ್ತೇನೆ. ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಹೊಸ ತೆರಿಗೆ ಅಲ್ಲ ; ಇದ್ದ ತೆರಿಗೆಯಲ್ಲಿ ಮಾರ್ಪಾಡು ಮಾಡತಕ್ಕ ಒಂದು ಮಸೂದೆ ಇದು. ವರ್ತಕರಲ್ಲಿ ಅಭಿಪ್ರಾಯಕ್ಕನುಸಾರವಾಗಿ ಸಮಿತಿ ನೇಮಕವಾಯಿತು ಎಂಬುದನ್ನು ನಾನಾಗಲೇ ಅರಿಕೆ ಮಾಡಿಕೊಂಡಿದ್ದೇನೆ. ಅದಕ್ಕೋಸ್ಕರವೇ ಈ ಮಸೂದೆ ತಮ್ಮ ಮುಂದೆ ಇದೆ.

ತೆರಿಗೆ ಯಾರಿಗೂ ಕೂಡ ಹಿತವಲ್ಲ. ಯಾರೂ ಕೂಡ, ಯಾವ ದೇಶದಲ್ಲೂ ಕೂಡ ಯಾವ ಕಾಲದಲ್ಲೂ ಕೂಡ ಇದನ್ನು ಆದರಿಸುವುದಿಲ್ಲ. ಈ ತೆರಿಗೆ ಒಂದು ಅಹಿತವಾದ ವಸ್ತು ಎಂದು ಹೇಳೋಣವೇ ; ಅಥವಾ ಒಂದು ಕ್ರಮ ಎಂದು ಹೇಳೋಣವೇ ? ಎಲ್ಲರಿಗೂ ಈ ತೆರಿಗೆ ಅಹಿತವಾಗಿಯೇ ಇರುತ್ತದೆ. ಆದರೆ ಸರ್ಕಾರ ನಡೆಯಬೇಕಾದರೆ ಸಾರ್ವಜನಿಕರು ತೆರಿಗೆಯನ್ನು ಕೊಡಲೇಬೇಕು. ಯಾರ

ಮೇಲೆ ಎಷ್ಟು ತೆರಿಗೆ ಹೇರಬೇಕೆಂಬುದರಲ್ಲಿ, ಹೊರಿಸಬೇಕೆಂಬುದರಲ್ಲಿ ಭಿನ್ನಾಭಿಪ್ರಾಯ ಇರಬಹುದು. ಶ್ರೀ ಇಮಾಂ ಸಾಹೇಬರು ಮಂತ್ರಿಗಳಾಗಿದ್ದಾಗಲೂ ಕೂಡ ತೆರಿಗೆ ಹಾಕುತ್ತಾ ಇದ್ದರು.

ಶ್ರೀ ಜೆ. ಮಹಮ್ಮದ್ ಇಮಾಂ.—ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಇರಲಿಲ್ಲ.

ಶ್ರೀ ಕಡಿದಾಳ್ ಮಂಜಪ್ಪ.—ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಇಲ್ಲದೇ ಇದ್ದರೆ ಇನ್ನೊಂದು ವಿಧವಾದ ತೆರಿಗೆ. ನಾಳೆ ದಿವಸ ತಮ್ಮ ಸರ್ಕಾರ ಬಂದರೂ ಕೂಡ ತೆರಿಗೆ ಹಾಕಿಯೇ ಹಾಕುತ್ತೀರಿ. ಇನ್ನಾವ ಪಕ್ಷ ಅಧಿಕಾರಕ್ಕೆ ಬಂದರೂ ಕೂಡ ತೆರಿಗೆ ಹಾಕಿಯೇ ಹಾಕುತ್ತಾರೆ. ನಾವೂ ಪ್ರತಿಭಟಿಸಿದ್ದೇವೆ. ನಮ್ಮ ಪಕ್ಷ ಬಂದರೆ ತೆರಿಗೆ ಹಾಕುವುದಿಲ್ಲ ಎಂಬ ಒಂದು ಭಾವನೆ ಸಾರ್ವಜನಿಕರಲ್ಲಿ ಬರಲಿ ಎಂದು ಈಗ ತಾವು ಆ ರೀತಿ ಹೇಳಿದರೂ ತೆರಿಗೆ ಹಾಕಲೇ ಬೇಕಾಗುತ್ತದೆ. ಈ ಎಲ್ಲ ಕಾರಣಗಳಿಂದ ಈ ಮಸೂದೆ ತಮ್ಮ ಹೃತ್ಪೂರ್ವಕವಾದ ಅಂಗೀಕಾರಕ್ಕೆ ಯೋಗ್ಯವಾಗಿದೆ. ಈ ಮಸೂದೆಗೆ ತಮ್ಮ ಬೆಂಬಲ ಕೊಡಬೇಕೆಂದು ಹೇಳಿ ಪ್ರಾರ್ಥಿಸಿಕೊಳ್ಳುತ್ತೇನೆ.

ಶ್ರೀ ಬಿ. ಸಿ. ನಂಜುಂಡಯ್ಯ (ಕೋರ).—ಈಗ ಹಾಕಿರುವ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಪ್ರಕಾರ ಹೋಟೇಲ್‌ಗಳಿಂದ ಈಗ ಸರ್ಕಾರಕ್ಕೆ ಎಷ್ಟು ಟ್ಯಾಕ್ಸ್ ಬರುತ್ತಾ ಇದೆ, ರಿಜಿಸ್ಟರ್ಡ್ ಡೀಲರ್ಸ್ ಎಷ್ಟು ಜನ ಇದ್ದಾರೆ—10 ಸಾವಿರದಿಂದ 30 ಸಾವಿರದವರೆಗೆ ಎಷ್ಟು ಜನ, 30 ಸಾವಿರಕ್ಕೆ ಮೇಲ್ಪಟ್ಟು ಎಷ್ಟು ಜನ ಇದ್ದಾರೆ ಎಂಬ ಇನ್‌ಫರ್ಮೇಷನ್ ಕೊಟ್ಟರೆ ಬಹಳ ಸಹಾಯವಾಗುತ್ತದೆ.

Mr. DEPUTY SPEAKER.—The Hon'ble Minister will collect the figures and give them to you.

Motion moved :

"That the Mysore Sales Tax (Amendment) Bill, 1954, be taken into consideration."

Sri J. MOHAMED IMAM.—Sir, I have heard with great interest the arguments advanced by the Hon'ble the Minister for Sales-tax, in support of the Bill and he has also made a pathetic appeal to all the Members of this House . . .

Sri Kadidal MANJAPPA.—Earnest appeal.

Sri J. MOHAMED IMAM.—I must say 'pathetic appeal' because his position seems to be so pathetic to get support for his measure. That is how to construe it. He has also indicated that he has no objection to refer it to a Select Committee. In spite of it, I am not convinced regarding the utility of this measure and I feel it to be my duty to oppose this Bill in the interest of the people. Sir, the Minister said that while he has no objection to the appointment of a Select Committee, he also gave a caution that their deliberations must be such as not to affect the revenue.

Mr. DEPUTY SPEAKER.—That is not binding on the Select Committee.

Sri J. MOHAMED IMAM.—But I know what the result of the deliberations of the Select Committee will be. I am sure the Hon'ble Minister is going to load it with his own party-men and we minorities will not be given any effective voice. I wish Sir, he had not made that remark and left it to the discretion of the Select Committee.

Sri Kadidal MANJAPPA.—It is not a direction I have given.

Sri J. MOHAMED IMAM.—It seems to me still that this measure is brought to enhance the revenues of the Government. That seems to be the sole aim of this Bill and he has not taken into consideration the effect it would have on the people and on the consumer. It must be remembered, Sir, that any enhancement of the tax affects not the traders, not the merchants, it does not affect the dealer, but it affects primarily and essentially the consumer. And the consumer is the person who has to pay through his nose. Whatever enhancement is made, that will have a direct bearing on the consumer and on the common man. The merchant and the trader is practically the agent of the Government to collect the tax and pay to the Government. You must judge from that standpoint. You must find out how far these enhanced taxation measures are going to affect the consumer and the poor. Sir, these indirect taxes are always very dangerous as against direct taxes. Direct taxes affect only one section of the people and they affect only those who are in a position to pay and those who are in a position to bear the burden. Direct taxes are annoying only during certain season: When once the tax is paid, then the responsibility is over. That is not the case with the indirect taxation. An indirect tax is a constant, recurring nuisance to the common man and to the poor. He has to pay taxes throughout the year. It affects both the rich and the poor alike and affects the poor man much more than it affects the rich man. Any enhancement of this

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indirect tax will always prove oppressive burden on the poor man. So you must always find out how far any enhancement of this tax will affect the poor man and the common man and we must also take into consideration his economic condition. The Hon'ble Minister was pleased to state just now that any reduction would involve a loss of nearly 50 lakhs of rupees.

Sri Kadidal MANJAPPA.—Not that. I said that if exemption is given to all the articles mentioned in the Central Act, the State is going to lose to the extent of nearly 55 lakhs.

Sri J. MOHAMED IMAM.—The Hon'ble Minister did say like that, Sir. He said that if exemption is granted to some of the articles Government stands to lose a revenue nearly to the extent of Rs. 55 lakhs. But at the same time, he does not consider what effect it will have on the consumer. In the first place, I must state, Sir, that such legislation is going to be contrary to the principle laid down by the Government of India in the Constitution.

6 P.M.

The Central Act has specifically laid down the articles to be exempted from taxation. In my opinion this mandate from the Centre is binding on all the Provincial Governments and they are bound to give exemption to all those articles. They have exempted such of the articles which are considered to be quite essential for the normal living of the man. But this Government have not implemented this fully. Even there, they have selected only a few and have not given exemption to some of the important articles and commodities which are absolutely necessary for every man. Here, they are not legally correct to go astray from the mandate given by the Centre and even now I say that it is quite obligatory that they give exemption to all the articles mentioned in Annexure II. The Hon'ble Minister was saying that if he gives exemption to all these articles they stand to lose 50 to 55 lakhs. It is true; they may lose. But, I have taken into consideration the effect it wou d have on the consumer. What was the reason for the Central Government giving this exemption ? They exempted all these articles in order to help the poor man and common man.

Sri Kadidal MANJAPPA.—Sir, I may be permitted to correct the Hon'ble member that there is no such mandate. We are free to levy sales-tax on all such articles.

Sri J. MOHAMED IMAM.—I know, Sir. I raised this objection long ago and said that the Provincial Government is doing against the Central Act, and as such they are not in order. If they still persist in the same line, I cannot help. I want to point out that they are wrong and under the Central Act they are bound to give exemption to all the articles and the Government cannot claim any exemption. Sir, the Minister was pleased to state that they have brought this measure to avoid annoyance to the merchants. He has also said that the sales-tax has come to stay. Sir, it is true that the Madras Government introduced sales-tax in the year 1939 and following that various other Provinces introduced it, but the State of Mysore scrupulously avoided the levy of sales-tax till 1948, when the Responsible Government levied this tax. The so-called irresponsible Government of the old days never thought of introducing this taxation.

Sri Kadidal MANJAPPA.—Because they were irresponsible.

Sri J. MOHAMED IMAM.—They were irresponsible. But they had the interest of the people at heart. I do not know whether to call this Responsible Government or Irresponsible Government. I am justified by calling this a Democratic Government with a brute majority and but for this brute majority you would not have levied this. Sir, the Government have no consideration of the economic condition of the people, to the paying capacity of the common man. I know taxation is always unpleasant. But people do not object to levy taxation. They know their duty; they know that no Government can carry on without taxation. But there should not be indiscriminate taxation and in any

measure of taxation, the cumulative effect of all taxes must have certain bearing on the economic conditions of the person and on his taxable capacity and his paying capacity. It is there that I am objecting to all these taxes. I said the other day that Government have levied 20 new taxes. Sir, apart from the taxes levied by the Centre....

Sri Kadidal MANJAPPA.—Sir, this is not a new tax and there is no proposal to enhance it.

Sri J. MOHAMED IMAM.—This is a new text which did not exist prior to 1947. As I said, this is a period of indiscriminate taxation. Government do not take into consideration the condition of the people, their paying capacity and what effect it will have on the consumer. That is why I would rather agree, to certain extent, to the levy of a direct taxation and not this indirect taxation because this is very dangerous and will sap the blood of the people. I would like to point out that Mysore Government is not the only Government to tax the people. The Government in the Centre levy indirect taxes; they have levied taxes on our footwear, on our cloth and soap, etc., which are so necessary for the people. Sir, we, the children of Mysore, have to pay taxes to three sources. We have to pay tax on commodities to the Centre, on the same commodities to the Provincial Government and again pay tax to the Local Bodies. That is our unfortunate position.

Sir, the sales-tax came into existence in the year 1948. Since then the Government has been taking every advantage to enhance the tax. They enhanced the tax on petrol. Petrol is a commodity on which the Centre levies custom duties. The provincial Governments have levied a sales-tax of Re. 0-6-0 a gallon and the local Government have also levied the octroi duty. Sir, the same commodity is subjected to taxation over and over again. Two years ago Government took the opportunity of levying tax on cigarettes and tobacco. This is one of the few legislative measures which has made the non-payment of sales-tax criminal. I do not find that provision in any other legislation. We protested against it but it was pushed through. A man who is unable to pay the tax should go to jail. This is another unfortunate feature of this Bill. This has again come for the third time before this House and we are asked to enhance the taxation.

Sri Kadidal MANJAPPA.—No.

Sri J. MOHAMED IMAM.—I will show you. It is true that there was demand and insistent demand that the system should be changed and many of us represented that the tax, as it existed, is proving as a hardship not only to the traders and the merchants but also to the payers of the tax. To give relief a Committee was appointed and the Committee, after good deal of deliberation, have submitted a report to the Government. The Minister said it was with the object of avoiding 'kirukula', that this measure was brought. In my humble opinion this taxation measure has brought more 'kirukula' and more trouble than it was the case till now. If the report of the Committee and the legislative measure which is besed on this report had really shown any improvement, then we would not have so much criticised and there would not have been so many representations from the public. So, the new measure, instead of giving relief to the people, has created more difficulties and the Government have taken advantage of this occasion to enhance the revenue by taxing the important commodities which are very necessary for the common man. It seems to be our unfortunate lot to attend Session after Session not to do any business which will do good to the country, not to do things which relieve the people of their difficulties, but to agree to only fiscal measures. Government seems to have engaged only in one business and it seems to be their main concern to see how to get more money and more money. They are not seeing the necessity of helping the people and to relieve them of the difficulties. We, the members of this Assembly, come here with all hopes and when we come here, all our hopes are blasted. We do not find sufficient time to consider these fiscal measures. Government want us to consider this

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within a very short time and they want to hustle through all such important measures without giving any time. We are asked to vote these measures irrespective of the consequences they will have on the people. We are expected to pass this important measure which affects millions and millions of people within a couple of hours. When the Chief Minister was requested to give more time he was not agreeable. He was particular that this measure should be passed during this week, not during the normal hours but after 5-30 P.M. when, perhaps, many of us would be preoccupied elsewhere. This is Responsible Government.

Mr. DEPUTY SPEAKER.—You have given your willing consent.

Sri J. MOHAMED IMAM.—What to do? (*Laughter*). Supposing I said 'no'. The Chief Minister, backed up with the brute majority would have certainly proceeded with this. I may point out to Government that for such important fiscal measures they must give us due notice, they must give due notice to the public and not take us unawares one day and the next day ask us to pass the Bill.

Sri Kadidal MANJAPPA.—No. I made it clear at the beginning itself that the Bill is going to be referred to a Select Committee.

Sri J. MAHOMED IMAM.—But with what result? Even if it is referred to the Select Committee, it will be asked to submit its report within a day. The Select Committee, when it is appointed, must consult various views and gather various information and finally they must come to a conclusion. If the Minister refers it to a Select Committee with a mandate that the report should be submitted within two days, it would be of no use. The Select Committee must consider this Bill leisurely and dispassionately, consult the various interests and then give a report.

What will the Select Committee do? Knowing what its composition is, the members must be loyal to the Government. There is a direction that the deliberation of the Select Committee must be such that it should not have the effect of bringing down the revenue. On the other hand free discretion should be given to the Select Committee, and even if their recommendation involves considerable reduction of revenue, the Government must accept the recommendation.

Sri A. BHEEMAPPA NAIK (Molakalmuru).—Is the statement binding on the Committee? Nowhere it is so.

Mr. DEPUTY SPEAKER.—It is not binding on the Committee. It is not a direction to the Select Committee. It is only an indication, he says.

Sri J. MOHAMED IMAM.—But there is what is called loyalty to the Party. They are their party-men and they feel that it is their duty to play His Master's Voice.

Sir, coming to the Bill, the report of the Committee makes a distinction between those commodities which come under the single point and those which will be subjected to multi-point. . . .

Sri M. V. RAMA RAO (Tumkur).—On a point of order, Sir. The Hon'ble the Leader of the opposition used the expression 'His Master's Voice.' The use of the word Master implies that there are a set of servants who are to carry out orders. If that is the implication of the expression that is employed. I would suggest that the Leader of the Opposition should reflect on what he has said and withdraw the observation that he has made. It does not redound to the credit or the prestige either of the House or of the individual members thereof that anybody should be described or designated by an expression such as 'His Master's Voice.

Mr. DEPUTY SPEAKER.—I do dos think he used those words "Master" Voicc" in that sense. That is a casual remark made by him.

Sri J. MOHAMED IMAM.—This is not the first time I used this word. Last time also I used it. Parliamentary Democracy requires, becausc this is Government by majority party, that the party in power should invariably support the Government. When a mandate goes from the Government or any direction is given by the Government, all those belonging to that party as a matter of duty will be obliged to support the Government. Of course technically they can differ from the

Government. But Parliamentary Democracy and its conventions are such that the party in power cannot go against the directions given by their leader who leads the Government. It was in that sense . . . .

Sri A. BHEEMAPPA NAIK.—On the other hand the Leader is bound by the mandate of the party. If my friend knew anything of democracy at all, he would not have said so.

Mr. DEPUTY SPEAKER.—Sri Bheemappa Naik, what he means by 'Master's Voice' is party's voice.

Sri A. BHEEMAPPA NAIK.—That the Party is bound by the direction of the Leader is not democracy.

Sri J. MOHAMED IMAM.—The Minister would not have expressed the view unless he has consulted his party-men. So he must have consulted and it must be the view of the entire party. That is what I think. May I proceed further?

Mr. DEPUTY SPEAKER.—Yes.

Sri J. MOHAMED IMAM.—The representation which brought in the appointment of this Committee was for the levy of tax at a single point, and not tax the commodities at every stage. It was with that view the Committee was appointed and we thought that they would adopt one course of levying single-point tax and give up multi-point systems. The Minister was pleased to state that no Government has levied single-point tax. But I will correct him.

Sri Kadidal MANJAPPA.—I did not say about other Governments.

Sri J. MOHAMED IMAM.—Then I stand corrected. There are Governments which have levied tax at one point only. For instance West Bengal and Bombay. They have not mixed up multi-point tax with single-point tax. But the Government here have selected both, which have made matters complicated. They must either stick to single-point tax and exempt all those that come under multi-point tax or have the multi-point taxation. This has created complications. They have selected such articles as bring in more revenue under single-point tax. This is rather inconsistent and anomalous. They must make up their mind to collect tax only at one point and that is at the source. It is only that policy that can give relief to the people and avoid complications.

Sri H. K. VEERANNA GOWDH (Maddur).—Is it your meaning that irrespective of the kind of article you must levy single-point tax?

Sri J. MOHAMED IMAM.—Commodities the origin of which can be found out, must be exempted.

Sri H. K. VEERANNA GOWDH.—No sales-tax even at the end?

Sri J. MOHAMED IMAM.—No. If you follow the exemptions given in the annexure to the Central Act, you will find that there is no need to levy multi-point tax at all. We will get good revenue by levying at single point. If not, by having two taxes, the consequence will be that the officers who may be unscrupulous will collect both taxes. The position is not quite clear. So they must select only such articles that can be subjected to taxation at the source and omit all those that come under the multi-point system. It is very easy to select such articles. It is only such articles that can bring in increased revenue rather than *chillare* articles which are a great source of nuisance. (A Voice : 'What are those *chillare* articles?') Sugar and such other commodities.

Sri A. BHEEMAPPA NAIK.—On a point of clarification, Sir. My friend was just saying that only those articles the origin of which can be found out should not be taxed. Supposing there is no origin in the Mysore State for certain articles. Does he mean that though the origin lies elsewhere the articles should not be taxed at all? Is it his meaning?

Sri J. MOHAMED IMAM.—Supposing there is an article which is to be imported into Mysore. It may have its origin or it may even be transacted outside Mysore. But the person here who imports it, the wholesale dealer, he is the source and you should levy tax on the imports into the Mysore State.

Sri A. BHEEMAPPA NAIK.—That is what is contained now.

Sri J. MOHAMED IMAM.—At a single point. This multi-point which is very annoying must be avoided.

The new Act has taken power to enhance taxes and also to reduce the quantum of turnover. One clause which I object very much is this, that the Government have taken arbitrary power to levy tax at 2 annas on any commodity which may be included in the list. Section 3 (*b*) says:

"The State Government may by notification amend Schedule I by the addition of any other goods and specify the rate at which and the point in the series of sales at which the tax is payable in respect of such goods, subject to the condition that the rate of tax so specified shall in no case exceed two annas for every rupee of the turnover; and on the publication of such notification in the *Mysore Gazette*, Schedule II to this Act shall be deemed to have been amended accordingly."

A MEMBER.—That is the maximum.

Sri J. MOHAMED IMAM.—Why don't you wait? Again I must repeat the same statement. This is a case of arbitrary power being taken by Government to include any commodity in Schedule II. They can include any article which we do not find in this list and also this section gives arbitary power of levying tax up to 2 annas. It may be 6 pies or it may be one anna or it may be two annas. This arbitrary power can never be given to Government. This section must go. Inclusion of any fresh article in the list must come before this House and the House must be given an opportunity to approve of it. Otherwise the Government can include any commodity in the list and also can fix any rate of tax. I think this power was not recommended by the Committee. They did not want to confer this arbitrary power on the Government. Hence we cannot agree to this.

Mr. DEPUTY SPEAKER.—This power is already there in the present Act.

Sri J. MOHAMED IMAM.—This is new I think. It is substitution of a new clause, it comes as a new clause.

Then about turnover. The Committee have reduced the turnover from Rs. 10,000 to Rs. 7,500 as exemption limit. This is another retrograde step. Exemption up to 10,000 was more reasonable. But the Committee were perhaps led by the fact that they have reduced the rates levied on the turnover. For turnover above Rs. 10,000 for every Rs. 2,500 turnover, they have increased the rate by Rs. 25 and for turnover above Rs. 20,000 they have said that the rate is Rs. 125. They have done it on certain principles. But the Government have gone beyond that. They have accepted whatever is favourable to them. They have enhanced the rates of taxes at each stage of limit and have treated with scant courtesy the recommendation of the Committee. I could understand the reasonableness if they had adhered to the recommendation of the Committee. It is not fair to them to select whatever is favourable to them and reject proposals which are unfavourable.

If you compare these with the rates of tax proposed by the Government, we see the difference. Up to Rs. 10,000 turnover the recommendation is to levy Rs. 25 as tax. Here also in the Bill the same rate is kept on. Up to Rs. 12,500 the recommendation is for a tax of Rs. 50. But the Government propose to levy Rs. 75. They have enhanced each item of rate by Rs. 25 and in the end, in the case of a dealer having a turnover of or above Rs. 20,000 the rate fixed by the Government is Rs. 150 per annum for the first Rs. 20,000 and Rs. 75 per annum for every additional Rs. 6,000 or part thereof. But the Committee's recommendation was that for the first Rs. 20,000 the rate must be Rs. 125 and Rs. 50 for every additional Rs. 5,000 or part thereof; so they have increased the tax 100 per cent. So they have not given due consideration to the proposals of the Committee that was appointed and they have fixed their own rates, which is unfair. This shows that the Committee's report has not been accepted and at least in such

reasonable matter the recommendation should have been accepted by the Government.

6-30 P.M.

Similarly, Sir, I come to other factors, specially the tax on cloth. The Committee recommended that the mill and power-loom textiles be subjected to tax at six pies on the turnover at single-point. This is how it reads :

> "Power-loom Textiles.—Mill textiles and power-loom textiles are not subject to tax at 6 pies per rupee of turnover at a single-point. Mill textiles are being taxed at the stage of first sale in Mysore, while power-loom textiles are taxed at the last stage of sale, *viz.*, when the retailer sells it to the consumer. This distinction has given rise to considerable difficulties as the assessing authorities cannot easily distinguish between mill textiles and power loom textiles. To remove this anomalous position, the Committee considers it desirable to tax both power-loom and mill goods at a single point at the first sale, the rate of tax being six pies in the rupee."

The Committee perhaps recommended the levy of six pies on both mill textiles and power-loom textiles. But Government entirely disregarded this recommendation and I do not know due to what reason or on what grounds they have enhanced the tax on mill and power-looms textiles to twoannas. It must be remembered, Sir, that all the cloth, whether it is the product of the mills or power-looms, it is used by the people, rich and poor alike and what led the Government to disregard the recommendation of the Committee and levy two annas per rupee, is a thing which I cannot understand, except it be that the Government's sole aim is to get more revenue. They are not guided by equity, they are not guided by justice, nor are they guided by fairplay. I say, Sir, you must give reasons. What is it that made the Government to make such a violent departure from the recommendations of the Committee. I may state, Sir, that whether it is mill or power-loom cloth, it is the user that has to pay the tax and not the owner of those power-looms and you are burdening the user with this additional taxation. Again, Sir, I must ask you., have you considered the paying capacity of the poor man ? Is it your idea that the poor people should be as scantly clad as possible ? In fact the idea of taxation is also to prevent the use of a certain commodity which is considered as a luxury. For example, there is taxation on alchoholic drinks. The main reason is that the drink evil should be discouraged. Similarly this tax will have the effect of preventing some poor people from adopting certain standards of clothing. This tax will not at all encourage the poor people to have adequate clothing.

A MEMBER.—To encourage hand-loom cloth.

Sri J. MOHAMED IMAM.—Then remove all the mills and power-looms and send them outside the State bag and baggage.

A MEMBER.—When the time comes, we may do that.

Sri J. MOHAMED IMAM.—That would not be practicable. As it is, power-looms are here and you must give them due facilities. You must know that in spite of your propaganda about hand-loom, 99 per cent of the people depend for their requirements of cloth on mills and power-looms ; and as such your taxation must not be such as to discourage them. In fact there is that proverb in Kannada—"ಎಲ್ಲರೂ ಮಾಡುವುದು ಹೊಟ್ಟೆಗಾಗಿ ಗೇಣು ಬಟ್ಟೆಗಾಗಿ." This is a very unfair measure and a drastic measure which will have a direct effect on the people and I plead that the taxation must be brought down. I am sure, Sir, that the Members of this House who are deeply interested in the welfare of the people never disagree with me on this point. In fact, in the Government of India Act, Annexure II, it has been exempted. We find that all cloth–hand-loom, coarse, medium cotton cloth whether made in mills or power-looms—are exempted from tax. In spite of this, you have not exempted these articles under your scheme of taxation. Do you not like the poor

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man to purchase even the coarse cloth, medium cloth at a reasonable rate? Do you not like to encourage him to purchase at least his minimum requirements of cloth? If you are going to levy tax of 2 annas on medium and coarse cloth made in mills or powerlooms,—they are articles exempted by the Central Government then what reason and what justice is there for you to levy additional tax of 2 annas as against six pies existing? Similarly in the case of mill cloth. You have made subtle distinctions as superfine cloth, coarse cloth and medium cloth. Now Sir, how does this arrangement work in the open market? It is quite possible for a merchant to pass of a cloth of fairly good variety as superfine cloth in a given transaction. Is it possible for you to scan through the accounts and every transaction? Whether it is 60 counts or 80 counts? So much so, you will be giving ample room for corruption and unfair-play. Every cloth dealer will take advantage of the loopholes and he will demand two annas even on coarse and medium cloth whether it is mill or power-loom. Anyhow I submit that as is provided in the Central Act, all these articles must be exempted. Coarse and medium cotton cloth whether made in mills or woven in power-loom, must be exempted. Therefore there is absolutely no judification to levy this kind of a tax. If you do, you will be going against the direction of the Centre and against the Central legislation. As I said, the Central legislation is binding on the Government and the State Government cannot go against it. Therefore, I have said that it is unfair on the part of the Government to levy two annas on mill and power-loom textiles cloths which are articles exempted in the Central list.

Coming to one or two other commodities—I will come to hotels later on—you have included new commodities such as groundnut and you have excluded some commodities which must come under the single-point levy. I am thinking of groundnut which as an agricultural product was not subjected to taxation. You want to levy a tax on the groundnut at the rate of three pies per rupee. Well, Sir, the committee has recommended that all edible oils must be exempted. Their object is really laudable and edible oils must be free from taxation. What effect will this taxation have? As soon as you levy three pies on groundnut, this price is reflected in the price of edible oils and whatever the amount has been paid on the groundnut, is added to the cost price of the edible oil and the consumer will have to pay it. That is as good as giving no exemption at all; and the man who purchases the oil, will have to pay for the same through increased price. Secondly, Sir, groundnut is an agricultural product and agricultural products must be exempted from taxation; and if you are not going to exempt these articles, then you will be committing a breach of faith in respect of the raiyats.

I must now refer to coffee, Sir. It is proposed to collect a tax on coffee at various points. This will have two effects. Firstly, it will have the effect of increasing the price of coffee and secondly, it gives room for leakage and various other malpractices. On the other hand, it is quite possible for the Government, if it wants to levy tax, to bring this commodity under the single-point system.

(At this stage the Hon'ble Minister for Revenue was discussing with Hon'ble Members around him.)

Sir, I claim the attention of the Hon'ble Minister. I want him to listen to me; let not my argument go in vain.

Sri Kadidal MANJAPPA.—I was listening to you.

Sri J. MOHAMED IMAM.—I am glad that the Hon'ble Minister was listening with both his ears and also talking to other members of his party.

Coffee is a commodity which we can very easily bring under a single-point system. It is very easy to collect the tax. The entire produce of coffee is sold to the Coffee Board and it is through the Coffee Board that the entire produce is sold out. If the Coffee Board is entrusted with this work it is possible for them to collect this tax easily. I understand that important

coffee dealers and coffee growers want this commodity to come under the single-point system and I hope the Government will consider this matter.

Now coming to hotels, Sir, I must state that this is very unjust to tax the hotels on their turnover to such an extent. The report of the Committee was to this effect :

> "The representatives of Hotel Keepers pointed out to the Committee how difficult it was for them to maintain elaborate accounts and that their business after the War was on the decline. They requested grant of exemption from sales tax. Since their business comes under the multi-point system, they will get the same relief in the maintenance of accounts of the slab system of taxation as other dealers. The Committee is of the opinion that the existing rate of tax on this business is not high. It accordingly recommends the following slab rate of tax :
>
> For a turnover of Rs. 7,500 and up to Rs. 10,000—Rs. 100 per annum.
>
> For a turnover above Rs. 10,000—Rs. 100 for the first Rs. 10,000 and Rs. 75 for every additional Rs. 5,000 or fraction thereof per annum."

As against this recommendation, the Government want to levy 10 per cent on the total turnover and it is not quite clear what has induced the Government to make a drastic change. I cannot understand the levy.

Sri Kadidal MANJAPPA.—I have already referred to the amendment proposed by the Chief Minister.

Sri J. MOHAMED IMAM.—Even that is not adequate. Whatever is sold in the hotels is entirely foodstuff and eatable and under the Central Act it is a thing which has to be exempted.

(At this stage Members of the Treasury Bench were discussing with their partymen at the back).

Sri J. MOHAMED IMAM.—Sir, are these sub-committees allowed ?

Mr. DEPUTY SPEAKER.—No, no. Order please.

Sri J. MOHAMED IMAM.—I may bring to the notice of the Chair that when a person is on his legs and is offering remarks about a certain taxation measure, I think it is not giving due courtesy to indulge in side talk. I think it is expected on the part of every Hon'ble Member including myself to give due attention to what is being said. If it is felt that consultations are necessary, the House can be adjourned and consultations can take place outside. I claim the protection of the Chair, not in the interest of myself alone, but in the interest of the entire House.

Mr. DEPUTY SPEAKER.—I think the Hon'ble Members are aware of it.

Sri J. MOHAMED IMAM.—We do not want our arguments to go unheeded.

Sir, by this tax on hotels, the poor people will be affected. It must be remembered that every day many poor people, many travellers and so many others take advantage of the existence of hotels. In modern social life hotels have become a necessity and not a luxury. In Western countries hotels feed nearly half the number of families in the country ; most of the people always depend on hotels for their lunch and dinner. Here also hotels are no longer a luxury but a necessity. Many people would be left without food but for the hotels. Hotel is a necessity for those who live in the city ; it is a necessity for the students and for those who come from outside. To enhance the rate of food is really very unreasonable and you will be taxing the common man. When a hotel keeper is taxed, he will naturally transfer it to the consumer. Look at the tax the consumer is paying now ! Since hotel people have already paid taxes on many of the commodities which are quite necessary for running the hotel, it is but reasonable that food as such must be exempted from the tax. At the most you can levy a licence fee ; you can treat it as a profession and levy profession tax. But levying tax on food commodity is a very unfair act. Sir, Government have included in this

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the industrial canteens which are run at cost price and run by labourers. Even they will have to pay this tax. So, Sir, I need not dilate on that because there are many of our friends who will supplement what I have said. I appeal to Government, in all such cases money alone should not be the criterion and Government need not be guided by rupees, annas and pies. We know that Government require money to run the Government. But they must know when to tax, how to tax and whom to tax. While bringing a fresh taxation, they must take into consideration the position of the people, their paying capacity and consider it from the over-all pictures. But an arbitrary kind of taxation is not in the spirit of democracy and we will not be implementing our pledges which we gave to our people.

SRI R. ANANTARAMAN (Chamarajapet).—Sir, the Hon'ble Minister for Revenue said that the sales-tax has come to stay and it was opposed by the Leader of the Opposition. Sir, I want to ask the Minister a question as to why this sales-tax was introduced in the year 1948 in Madras. Was it not because there was total prohibition and it was to compensate the loss that this sales-tax was introduced ? The Madras Government were justified in levying this tax. But, what is the position in Mysore, Sir ? In Mysore State, they have introduced prohibition only in some of the districts. There is no total prohibition. Sir, I am not here to say that sales-tax should not be levied, but I am justifying that the levy of sales-tax on those districts where there is no prohibition is not just. The people will be paying double tax, *i.e.*, sales-tax and the indirect tax by way of excise duty. No doubt Government are interested in pushing this Bill through, but they must equally be interested in introducing prohibition in the other wet districts also.

MR. DEPUTY SPEAKER.—What has prohibition to do with this Bill ?

SRI R. ANANTARAMAN.—Sales-tax was introduced because to compensate the loss due to prohibition.

MR. DEPUTY SPEAKER.—The Minister, while moving this Bill, did not say anything about prohibition.

SRI R. ANANTARAMAN.—That is my opinion.

MR. DEPUTY SPEAKER.—I do not think it is proper ; I do not allow it. You must confine yourself to the Bill before you.

SRI R. ANANTARAMAN.—In the year 1949 the speeches of Rajaji clearly show that sales-tax was introduced to compensate the loss to be incurred due to the introduction of prohibition. It is my opinion. Then, Sir, we were happy when the Hon'ble Minister said that this Bill would be sent to the Select Committee to iron out the differences between this party and the other party. The Leader of the Opposition has pointed out that this tax on hotels is very heavy. The Hon'ble Minister himself has stated that this tax is rather heavy on hotels and the Hon'ble Chief Minister has introduced an amendment that it should be reduced to three per cent as ten per cent would be hevy. It is the considered opinion of the whole House. When we consider the case of hotel proprietors, we must note that they have to pay to Municipality a licensing fee equal to one month's rent; they have to pay profession tax to Municipality, they have to pay minimum wages to the labourers without whom it is not possible to run hotels. If you take all these things into consideration, this tax upon the hotels would be very heavy. We must thank the Government for having noted all this and for having made up their mind to reduce the rate of sales-tax on hotels. The Sales-tax Committee, in the report, have said :

> "The representatives of Hotel Keepers pointed out to the Committee how difficult it was fo them to maintain elaborate accounts and that their business after the War was on the decline. They requested grant of exemption from sales-tax. Since their business comes under the multi-point system, they will get the same relief in the maintenance of accounts of the slab system of

taxation as other dealers. The Committee is of the opinion that the existing rate of tax on this business is not high. It accordingly recommends the following slab rates of tax......

For a turnover of Rs. 7,500 and up to Rs. 10,000—Rs. 100 P. A.

For turnover above Rs. 10,000—Rs. 100 for the first Rs. 10,000; and Rs. 75 for every additional Rs. 5,000 or fraction thereof, per annum."

I think, this taxation is fair, Sir. The Committee has given a just decision after hearing all the concerned.

Regarding the mill and power-loom textile, except, cotton cloth of 16 counts, it is two annas. This taxation is a little bit high. It should have been a little bit less because it is a commodity which is used by the poor and the middle class people. I think, it would have been better if the Government had exempted the coarse cloth because, as you are all aware of, it is mostly used by the poor. As regards the power-loom cloth, we are not justified in taxing them two annas. It is a small cottage industry and if the poor man is taxed two annas, it is not possible for him to pay. The price of power-loom goods must be kept low so that it may attract people to buy it. So, I suggest that the rate of two annas on power-loom cloth must be reduced. It is left to the Select Committee to propose the rate. Another important point which I wish to stress is the taxation on Agarbathies. I learn, formerly, they were paying three pies per rupee. Now it has been enhanced to one anna. As you are all aware, Sir, it is a cottage industry and especially in Bangalore and Mysore hundreds of women are employed for preparing agarbathies. By the enhancement of taxation on this article, the proprietors will not employ more labourers for this work and there will be unemployment. Similarly in the case of hotels. When we are thinking of solving the unemployment problem why should we create more unemployment? I feel that it would have been better if a schedule had been given here along with the Bill, showing the articles to which exemption should have been given. As Sri Mohamed Imam pointed out, I think, we have to exempt all the articles that have been exempted by the Centre. When the Centre has exempted some articles, why should not the State Government do it? We should try to follow some uniform policy in this. In view of the fact that this Bill is going to be referred to the Select Committee, I do not propose to speak further.

Sri J. MOHAMED IMAM.—That is not a fact; that motion is not before the House now.

7 P.M.

ಶ್ರೀ ಬಿ. ಸಿ. ನಂಜುಂಡಯ್ಯ (ಕೋರಾ).—ಸ್ವಾಮಿ, ಈಗತಾನೇ ನನಗೆ ಮುಂಚೆ ಮಾತನಾಡಿದವರು ಕಾನೂನು ಭಾಗದಲ್ಲಿ ಪ್ರವೀಣರಾದವರು. ಇವರು ಕಾನೂನು ಭಾಗಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಹಾಗೆ ಕೆಲವು ಮುಖ್ಯಾಂಶಗಳನ್ನು ಸಭೆಯ ಗಮನಕ್ಕೆ ತಂದಿರುತ್ತಾರೆ. ಈ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯ ವಿಚಾರದಲ್ಲಿ ನಾನು ಈ ಕಾನೂನು ಭಾಗಕ್ಕೆ ಗಮನಕೊಡದೆ, ಈ ಹೊಸ ತೆರಿಗೆಯನ್ನು ಸರ್ಕಾರ ಉದ್ದೇಶಿಸಿರುವಂತೆ ಹಾಕಿದರೆ, ಅದರಿಂದ ವ್ಯಾಪಾರದಲ್ಲಿ ನಿರತರಾಗಿರುವ ಜನಸಮುದಾಯಕ್ಕೆ ಯಾವ ರೀತಿ ತೊಂದರೆಯಾಗುತ್ತದೆ ಮತ್ತು ವ್ಯಾಪಾರಗಾರರು ಈ ವಿಚಾರದಲ್ಲಿ ಯಾವರೀತಿಯ ಅಭಿಪ್ರಾಯ ಹೊಂದಿರುತ್ತಾರೆ ಎಂಬುದನ್ನು ಈ ಸಭೆಯ ಗಮನಕ್ಕೆ ತರುತ್ತೇನೆ. ಈ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯಲ್ಲಿ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಎನ್‌ಕ್ವೈರಿ ಸಮಿತಿಯವರ ಸಲಹೆಗೂ ಮನ್ನಣೆ ಕೊಟ್ಟಿದೆಯೆಂದೂ, ಆದರೆ ಕೆಲವು ಐಟಂಗಳ ವಿಚಾರದಲ್ಲಿ ಸ್ವಲ್ಪಮಟ್ಟಿಗೆ ಬದಲಾವಣೆ ಮಾಡಿದೆಯೆಂದೂ ಹೇಳಿದರು. ನನ್ನ ಅಭಿಪ್ರಾಯದಲ್ಲಿ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ ಎನ್‌ಕ್ವೈರಿ ಸಮಿತಿಯವರು ಸೂಚಿಸಿರುವ ಸಲಹೆಗಳಿಗಿಂತ ಹೆಚ್ಚಿನ ಬದಲಾವಣೆಯಾಗಿದೆಯೆಂದು ಹೇಳಿದರೆ ಅದೇನೂ ಉತ್ಪ್ರೇಕ್ಷೆಯಲ್ಲ. ಹೀಗೆ ಬದಲಾಯಿಸುವುದಕ್ಕೆ ಸಾಕಷ್ಟು ಕಾರಣಗಳಾದರೂ ಇತ್ತೆಂಬುದನ್ನು Statement of Objects and Reasonsನಲ್ಲಿ ಹೇಳಿಲ್ಲ. ಮಾನ್ಯ ಮಂತ್ರಿಗಳಾದರೂ ಈ ಸಭೆಯ ಮುಂದೆ ಇದನ್ನು ಮಂಡಿಸುವಾಗ ತಿಳಿಸುತ್ತಾರೇನೋ ಎಂದು ನಿರೀಕ್ಷಿಸಿದ್ದೆ; ಅವರೂ ತಿಳಿಸಲಿಲ್ಲ.

ಈ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯ ವಿಚಾರದಲ್ಲಿ ಕೆಲವು ಭಾಗಗಳನ್ನು ಮಾತ್ರ ಸಭೆಯ ಅವಗಾಹನೆಗೆ ತರುತ್ತೇನೆ. ಆಗಲೇ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು, ಕಮಿಷನ್ ಏಜೆಂಟರು ಡೀಲರ್ಸ್ ಎಂದು ಪರಿಗಣಿಸಲ್ಪಡುವುದರಿಂದ ಅವರು ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಕೊಡಬೇಕಾಗಿಲ್ಲ ಎಂದು ಹೇಳಿದರು. ಈಗಲೂ ಸಹ ಈ ಕಮೀಷನ್ ಏಜೆಂಟರು ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಕೊಡುತ್ತಿಲ್ಲ. ಈ turn over ಮೇಲೆ ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಹಾಕಬೇಕೆಂಬುದನ್ನು ಯಾವ ಆಧಾರದಮೇಲೆ ನಿರ್ಧರಿಸಿದ್ದಾರೆಯೋ ನಾನು ಕಾಣೆ. ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಎನ್‌ಕ್ವೈರಿ ಸಮಿತಿಯವರು ಏನೋ ಪ್ರತಿಯೊಬ್ಬ ವ್ಯಾಪಾರಸ್ಥರೂ ರಿಜಿಸ್ಟ್ರೇಷನ್ ಮಾಡಿಸಿಕೊಳ್ಳುವಂತೆ ಮಾಡಿ, ತಲಾ ಆರು ರೂಪಾಯಿ ವಸೂಲು ಮಾಡಿದರೆ 12 ಲಕ್ಷ ರೂಪಾಯಿಗಳು ಬರುತ್ತವೆ ಎಂದು ಹೇಳಿದ್ದಾರೆ. ಆದರೆ ಈ ರೀತಿ ಫೀಜು ವಸೂಲು ಮಾಡು

(ಶ್ರೀ ಬಿ. ಸಿ. ನಂಜುಂಡಯ್ಯ.)

ವುದು ಬಹಳ ಕಷ್ಟ ಎಂದು ಇಲಾಖೆಯವರು ಅಭಿಪ್ರಾಯಪಡುತ್ತಾರೆ ಎಂಬುದಾಗಿ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಹೇಳಿದರು. ನನಗೆ ಇದರಲ್ಲಿ ಕಷ್ಟವೇನೆಂಬುದು ಗೊತ್ತಾಗಲಿಲ್ಲ. ಯಾವನು ಹತ್ತು ಸಾವಿರ ರೂಪಾಯಿಗಳಿಗೆ ಮೇಲ್ಪಟ್ಟು ವ್ಯಾಪಾರಮಾಡುತ್ತಾನೆಯೋ,ಅಂಥವನು ರಿಜಿಸ್ಟರ್ ಮಾಡಿಕೊಳ್ಳಬೇಕೆಂಬ ಒಂದು ನಿಯಮ ಇಟ್ಟುಕೊಂಡು ಈ ವಿಚಾರದಲ್ಲಿ ಸತ್ಯಸಂಧತೆಯಿಂದ ಇಲಾಖೆಯವರು ನಡೆವಳಿಕೆ ನಡೆಸಿದರೆ ಇದರಲ್ಲಿ ಕಷ್ಟವೇನೆಂಬುದು ನನಗೆ ಗೊತ್ತಾಗಲಿಲ್ಲ. ಈ ಹತ್ತು ಸಾವಿರ ರೂಪಾಯಿ turnover ಸಹ ಆಯಾ ಸ್ಥಳ ಸನ್ನಿವೇಶಗಳಿಗನುಸಾರವಾಗಿ ಅನ್ವಯಿಸುತ್ತದೆಯೇ ಹೊರತು ಪ್ರತಿಯೊಬ್ಬರೂ ಈ ಪರಿಮಿತಿಯಲ್ಲಿ ಬರುವುದಿಲ್ಲ. ಈ ಬಗ್ಗೆ ಒಂದು ಪಟ್ಟಿ ತಯಾರಿಸಿ ಸಂಸ್ಥಾನಾದ್ಯಂತ ಈ ಪರಿಮಿತಿಗೆ ಒಳಗಾಗುವ ವ್ಯಾಪಾರ ಸಂಸ್ಥೆಗಳನ್ನೆಲ್ಲಾ ಶೇಖರಿಸಿ ಅವೆಲ್ಲಾ ರಿಜಿಸ್ಟ್ರೇಷನ್‌ಗೆ ಒಳಗಾಗುವಂತೆ ಮಾಡುವುದರಲ್ಲಿ ಯಾವ ತೊಂದರೆಯೂ ಆಗಲಾರದೆಂದು ಹೇಳುತ್ತೇನೆ. ಅದಕ್ಕೆ ಬದಲು ಅವರಿಗೆ ತಮ್ಮ ಕೆಲಸಕಾರ್ಯಗಳನ್ನು ಸುಸೂತ್ರವಾಗಿ ನಡೆಸಿಕೊಂಡು ಹೋಗಲು ಇದು ಸಹಾಯಕಾರಿಯಾಗಿರುತ್ತೆಂದು ನಾನು ಅಭಿಪ್ರಾಯಪಡುತ್ತೇನೆ. ಇಂಥ ಸಂದರ್ಭದಲ್ಲಿಯೂ ವ್ಯಾಪಾರಸ್ಥನು ತೆರಿಗೆ ಕೊಡುವುದನ್ನು ತಪ್ಪಿಸಿಕೊಳ್ಳಲು ಮಾರ್ಗ ಹುಡುಕಿರುತ್ತಾನೆ, ಕದ್ದು ಗಂಟುಮಾಡುತ್ತಾನೆ ಎಂಬ ಅಭಿಪ್ರಾಯ ಯಾರಿಗಾದರೂ ಇದ್ದರೆ ನೂರಕ್ಕೆ ಒಬ್ಬರೋ ಅಥವಾ ಸಾವಿರಕ್ಕೆ ಒಬ್ಬರೋ ಸಿಕ್ಕಬಹುದು. ಅದೂ ಸಹ ಅನುಮಾನಾಸ್ಪದವೇ. ಈ ರೀತಿಯ ಭಾವನೆ ಸತ್ಯಕ್ಕೆ ದೂರವಾದುದೆಂದು ಹೇಳದೇ ವಿಧಿಯಿಲ್ಲ.

ಅಮೇಲೆ ಈ ತೆರಿಗೆ ವಸೂಲುಮಾಡುವ ನಿಮಿತ್ತ ವ್ಯಾಪಾರ ಸ್ಥಳಗಳಿಗೆ ಅಧಿಕಾರಿಗಳು ನುಗ್ಗಿ ಲೆಕ್ಕ ಪುಸ್ತಕಗಳನ್ನು ಹೊತ್ತುಕೊಂಡು ಹೋಗುವುದಕ್ಕೆ ಈ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯಲ್ಲಿ ಅವಕಾಶ ಕಲ್ಪಿಸಲಾಗಿದೆ. ಇದರಿಂದ ಬಹಳ ತೊಂದರೆ, ಕಿರುಕುಳಗಳು ಉದ್ಭವವಾಗಲು ಅವಕಾಶವಿದೆ. ಸರ್ಕಾರದವರು ಒಂದು ಕಾನೂನು ಜಾರಿಗೆ ತರಬೇಕೆಂದು ಉದ್ದೇಶಪಡುವಾಗ ಅದರಿಂದ ಯಾರೊಬ್ಬರಿಗೂ ತೊಂದರೆಯಾಗಬಾರದು ಮತ್ತು ತೆರಿಗೆಯನ್ನು ಜನರಿಂದ ವಸೂಲುಮಾಡಬೇಕಾದರೂ ಅವರಿಗೆ ಕಷ್ಟವಿಲ್ಲದೆ ವಸೂಲುಮಾಡಬೇಕು. ಈ ತೆರಿಗೆಯ ಭಾರವನ್ನು ಜನತೆ ಹೊತ್ತುಕೊಳ್ಳಬೇಕಾದರೆ ಅವರವರ ಶಕ್ತ್ಯಮೇಲೆ ಹೋಗುತ್ತದೆ. ಈ ವಿಚಾರದಲ್ಲಿ ಅವರ ಶಕ್ತಿ ಎಷ್ಟುಮಟ್ಟಿಗಿದೆಯೆಂಬುದನ್ನು ಅರಿತುಕೊಳ್ಳಲು ಅವರ ಪ್ರತಿನಿಧಿಗಳನ್ನಾದರೂ confidenceಗೆ ತೆಗೆದುಕೊಂಡು ಈ ವಿಚಾರದಲ್ಲಿ ಒಂದು ಇತ್ಯರ್ಥಕ್ಕೆ ಬಂದಿದ್ದರೆ complaint ಬರುತ್ತಿರಲಿಲ್ಲ. ಈ ಲೆಕ್ಕ ಪುಸ್ತಕಗಳನ್ನು seize ಮಾಡಿಕೊಂಡು ಹೋಗಲು ಅವಕಾಶವನ್ನು ಕಲ್ಪಿಸಿರುವುದು ಸಂಬಂಧಪಟ್ಟ ಎಗ್ಸಿಕ್ಯೂಟಿವ್ ಆಫೀಸರು ತಮ್ಮ ಅಧಿಕಾರವನ್ನು ದುರುಪಯೋಗಪಡಿಸಿಕೊಳ್ಳಲು ಆಸ್ಪದವಾಗುತ್ತದೆ.

ಶ್ರೀ ಇಮಾಂರವರು ಹೇಳಿದರು. ಕಡಲೇಕಾಯಿಗೆ purchase tax ಹಾಕಿರುತ್ತೀರೆಂದು. ಇದರ ವಿಚಾರದಲ್ಲ ಸರ್ಕಾರದ ನೀತಿಯು ನನಗೆ ಅರ್ಥವಾಗುವುದಿಲ್ಲ. ಇದರಿಂದ ಒಂದು ಮಣಕ್ಕೆ 2-2½ ಆಣೆ ಹೆಚ್ಚಾಗಿ ಬೀಳುತ್ತದೆ. ಇದರಿಂದ ಮದ್ರಾಸ್ ಭಾಗದಿಂದ ಎಣ್ಣೆ ಬರುವುದಕ್ಕೆ ತೊಂದರೆ ಇದೆ. ಈ ಅಂಶವನ್ನು ವ್ಯಾಪಾರಗಾರರ ದೃಷ್ಟಿಯಿಂದ ಸರ್ಕಾರದವರು ಪರಿಗಣಿಸಬೇಕು.

ಪವರ್ ಲೂಮ್ ಕ್ಲಾತ್ ವಿಚಾರದಲ್ಲಿ ಸಮಿತಿಯವರ ಅಭಿಪ್ರಾಯಕ್ಕಿಂತ ಹೆಚ್ಚಾಗಿ ಸರ್ಕಾರದವರು ಏಕೆ ಹಾಕಿದ್ದಾರೋ ಅರ್ಥವಾಗುವುದಿಲ್ಲ. ತೆರಿಗೆಯನ್ನು ಜನರಮೇಲೆ ಹೊರಬಾರದಷ್ಟು ಹೊರೆ ಆಗುವಂತೆ ಸರ್ಕಾರ ವಿಧಿಸಿದರೆ ಅವರಿಗೆ ಬೇರೆ ಮಾರ್ಗವಿಲ್ಲದೆ ಅದನ್ನು ತಪ್ಪಿಸಿಕೊಳ್ಳಲು ನಾನಾ ಮಾರ್ಗಗಳನ್ನು ಹುಡುಕಿಕೊಳ್ಳಲು ಅನಿವಾರ್ಯವಾಗಿ ಅವರಿಗೆ ಕಂಡುಬಂದು ಅವರು ಆರೀತಿ ಮಾಡಲು ತಾವೇ ಅವಕಾಶವನ್ನು ಕಲ್ಪಿಸಿಕೊಟ್ಟಹಾಗಾಗುತ್ತದೆ. ಏನೋ ಸ್ವಲ್ಪಮಟ್ಟಿಗೆ ತೆರಿಗೆ ವಿಧಿಸಿದರೆ ಕಷ್ಟಪಟ್ಟುಕೊಂಡು ಕೊಡಲು ಅವರು ಪ್ರಯತ್ನಪಡುತ್ತಾರೆ. ಆದುದರಿಂದ ಈ ವಿಚಾರವನ್ನು ಸರ್ಕಾರದವರು ಬಹಳ ಜವಾಬ್ದಾರಿಯಿಂದ ಪರಿಶೀಲಿಸಬೇಕು. ತೆರಿಗೆಯನ್ನು ವಿಧಿಸುವುದರಲ್ಲಿ ಅವರ ಯೋಗ್ಯತೆಗೆ ಅನುಸಾರವಾಗಿ ಅದನ್ನು ವಿಧಿಸುವುದು ಒಳ್ಳೆಯದು. ಹಾಗಿಲ್ಲದೆ ಮಿತಿಮೀರಿದ ತೆರಿಗೆ ವಿಧಿಸಿದರೆ evasionಗೆ ಅವಕಾಶವಾಗುತ್ತದೆಯೆಂದು ಹೇಳುತ್ತೇನೆ.

ಹೊಟೇಲ್ ವ್ಯಾಪಾರದ ಬಗ್ಗೆ turnover tax ಶೇಕಡಾ ಹತ್ತರಷ್ಟು ವಿಧಿಸಿರುವುದು ವಿಪರೀತವೆಂದು ಹೇಳದೇ ವಿಧಿಯಿಲ್ಲ. ಸಂಪಾದನೆ ಯಾರಾದರೂ ಮಾಡಿದರೆ ಲಾಭದಮೇಲೆ ಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದು ಧರ್ಮ, ಹಾಗಿಲ್ಲದೆ turnover ಮೇಲೆ ಟ್ಯಾಕ್ಸ್ ಹಾಕಿದರೆ ಆತನಿಗೆ ಆ ವ್ಯಾಪಾರದಲ್ಲಿ ಲಾಭ ಬಂದಿದೆಯೆಂದು ಹೇಗೆ ನಿರ್ಧರಿಸುತ್ತೀರಿ? ಇದನ್ನು ನೋಡಿದರೆ ಈ ವಿಚಾರದಲ್ಲಿ, ಈ ವ್ಯಾಪಾರದ ವಿಚಾರದಲ್ಲಿ ಸರ್ಕಾರಕ್ಕೆ ತಿಳಿವಳಿಕೆ ಕಡಮೆಯೆಂದು ಹೇಳದೆ ವಿಧಿಯಿಲ್ಲ. ಅವನಿಗೆ ನಷ್ಟವಾದರೂ ಕಂದಾಯ ಕೊಡಬೇಕು, ಲಾಭ ಬಂದರೂ ಕಂದಾಯ ಕೊಡಬೇಕು ಎಂದರೆ ಇದರಲ್ಲಿ ಅರ್ಥವಿಲ್ಲ. ತಾವು ಲಾಭದಮೇಲೆ ಬೇಕಾದರೆ ಶೇಕಡಾವಾರು ಪರಿಮಿತಿಯ ಮೇಲೆ ತೆರಿಗೆ ವಿಧಿಸಿ. ಅದರಿಂದ ಅವನಿಗೇನೂ ಅಷ್ಟಾಗಿ ತೊಂದರೆಯಾಗುವುದಿಲ್ಲ. ಈಗ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಸಮಿತಿಯವರ ಅಭಿಪ್ರಾಯಕ್ಕೆ ವಿರುದ್ಧವಾಗಿ ಈ taxation proposals ಇವೆ.

ಈ ಬಸ್ಸು, ಸಿನಿಮಾ ಮತ್ತು ಹೊಟೇಲುಗಳನ್ನು ನಡೆಸುತ್ತಿರುವವರ ವೃತ್ತಿ ವಿಚಿತ್ರವಾಗಿದೆ. ಅವರು ಈ ವೃತ್ತಿಯನ್ನು ತಮ್ಮ ಸ್ವಂತ ದುಡ್ಡಿನಲ್ಲಿಯೇ ನಡೆಸುತ್ತಿರುತ್ತಾರೋ ಅಥವಾ ಸಾಲಮಾಡಿ ಇನ್ನೊಬ್ಬರ ದುಡ್ಡಿನಿಂದ ನಡೆಸುತ್ತಿರುತ್ತಾರೋ, ಲಾಭದಾಯಕವಾಗಿ ನಡೆಸುತ್ತಿರುತ್ತಾರೋ ಎಂಬುದನ್ನು ಹೇಳುವುದು ಕಷ್ಟ. ನೋಡಲು ಮೇಲೆ ಡೌಲಾಗಿ ಕಾಣಲು ಒಳ್ಳೆಯ ಉಡುಪು ಧರಿಸಿಕೊಂಡಿದ್ದ ಮಾತ್ರಕ್ಕೇ ಈ ವ್ಯಾಪಾರದಲ್ಲಿ ನಿರತರಾಗಿರುವವರೆಲ್ಲಾ ಲಾಭದಾಯಕವಾಗಿಯೇ ತಮ್ಮ ವ್ಯಾಪಾರವನ್ನು ಜರುಗಿಸಿಕೊಂಡು ಹೋಗುತ್ತಿದ್ದಾರೆಂದು ಹೇಳುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ಈ ದೃಷ್ಟಿಯಿಂದ ಸರ್ಕಾರದವರು ವಿಧಿಸಬೇಕೆಂದಿರುವ ಈ ತೆರಿಗೆಯು practical ಆಗಿದೆಯೆ, ಎಂದು ಕೇಳಬೇಕಾಗುತ್ತದೆ.

ಉಪಾಧ್ಯಕ್ಷರು.—ತಾವು ಈ ತಿದ್ದುಪಡಿ ಮಸೂದೆಗೆ ಸೂಚಿತವಾಗಲಿರುವ ತಿದ್ದುಪಡಿಗಳನ್ನು ಮನಸ್ಸಿನಲ್ಲಿಟ್ಟುಕೊಂಡು ಮಾತನಾಡುವುದು ಒಳ್ಳೆಯದು.

ಶ್ರೀ ಬಿ. ಸಿ. ನಂಜುಂಡಯ್ಯ.—ನಾನು ತುಮಕೂರು ಹೊಟೇಲ್ ಅಸೋಸಿಯೇಷನ್ ಪ್ರೆಸಿಡೆಂಟ್; ಈ ಬಗ್ಗೆ ಪೂರ್ಣಮಾಹಿತಿ ಪಡೆದು ಹೇಳುತ್ತಿದ್ದೇನೆ. ಹೊಟೇಲ್ ವ್ಯಾಪಾರಗಾರರ ಕಷ್ಟಸುಖಗಳೇನು, ಅವರು ಇಷ್ಟೊಂದು ದುಬಾರಿ ತೆರಿಗೆ ಕೊಡಲು ಶಕ್ತರೇ ಎಂಬ ವಿಶಾಲ ದೃಷ್ಟಿಯಿಂದ ಹೇಳುತ್ತಿದ್ದೇನೆ. ಸರ್ಕಾರ

ದವರು ಇದರ turnover ಮೇಲೆ ವಿಧಿಸಬೇಕೆಂದಿರುವ ತೆರಿಗೆ ಅವರ ಯೋಗ್ಯತೆ ಮೀರಿ ಸಲ್ಲಿಸಬೇಕಾದ ತೆರಿಗೆಯೆಂದು ಘಂಟಾಘೋಷವಾಗಿ ಹೇಳುತ್ತೇನೆ. ಇದರಲ್ಲಿ ಬಹಳ ಲಾಭ ಬರುತ್ತದೆ ಎಂಬ ಒಂದು ಅಭಿಪ್ರಾಯ ಬರುತ್ತದೆ. ಅದು ಹೇಗೆ ಎಂದರೆ, ಒಂದು ಉದಾಹರಣೆ ಕೊಡುತ್ತೇನೆ. ಒಂದು ರೂಪಾಯಿನಲ್ಲಿ ಕಡಲೆಬೇಳೆ, ಈರುಳ್ಳಿ, ಮೆಣಸಿನಕಾಯಿ ತಂದು ಆಂಬೊಡೆ ಮಾಡಿದರೆ ಎಷ್ಟು ಆಗುತ್ತದೆ ಎಂದು ಲೆಕ್ಕ ಹಾಕಿದರೆ ಒಂದೂವರೆ ರೂಪಾಯಿನ ಆಂಬೊಡೆ ಆಗುತ್ತದೆ. ರೂಪಾಯಿಗೆ 8 ಆಣೆ ಜಾಸ್ತಿಯಾಯಿತು. ರೂಪಾಯಿಗೆ ರೂಪಾಯಿ ಲಾಭ ಬಂತು ಎಂದು ಸುಲಭವಾಗಿ ಹೇಳಬಹುದು. ಆಂಬೊಡೆ ತಟ್ಟೆಯಲ್ಲಿಟ್ಟುಕೊಂಡು ಬಾಂಡಲಿ ತಲೆ ಮೇಲಿಟ್ಟುಕೊಂಡು ಬೀದಿಯಲ್ಲಿ ಓಡಾಡುತ್ತಾನೆ; ರೂಪಾಯಿಗೆ ರೂಪಾಯಿ ಲಾಭ ಮಾಡಿಕೊಂಡರೂ ಅದು ಅವನ ಕೂಲಿಗೇ ಆಗುತ್ತದೆ. ಒಂದು ರೂಪಾಯಿ ಬಂಡವಾಳ ಹಾಕಿ $1\frac{1}{2}$—$1\frac{3}{4}$ ರೂಪಾಯಿ ಸಂಪಾದನೆ ಮಾಡಬೇಕಾದರೆ ಎಷ್ಟು ಖರ್ಚು ಮಾಡುತ್ತಾನೆ ಎಂಬುದನ್ನು ಯೋಚನೆಮಾಡಬೇಕು. ಹೊಟೇಲಿನ ಬಾಡಿಗೆ ಏನು ಕೊಡಬೇಕು, ಸರ್ವರ್ಸ್‌ಗೆ ಸಂಬಳ ಏನು, ಊಟ ಏನು, ಬ್ರೇಕೇಜಸ್ ಏನು, ವೇಸ್ಟೇಜ್ ಏನು, ಲೈಸೆನ್ಸ್ ಏನು ಅವನ ಜೀವನಕ್ಕೆ ಏನು, ಇದನ್ನೆಲ್ಲಾ ಯೋಚನೆ ಮಾಡಬೇಕು.

ನೀವು ಯಾವುದಾದರೂ ಒಂದು ಸರಿಯಾದ ಆಧಾರದ ಮೇಲೆ ತೆರಿಗೆಯನ್ನು ಹಾಕಿ, ಹಾಗಲ್ಲದೆ ಹೊಟೇಲ್ ಬಿಸಿನೆಸ್ ಒಳ್ಳೆಯದಲ್ಲ ಎಂದರೆ ದೇಶಕ್ಕೆ ಅನ್ಯಾಯವಾಗುತ್ತದೆ ಎಂದರೆ, ಪೂರ್ತಿಯಾಗಿ ಅವನ್ನು ಮುಚ್ಚಿಸೇಬಿಡಿ : ನಮ್ಮ ಕಮಾಲು ಇದೆ. ಆದರೆ ಅವರು ಇರಲೂ ಬಾರದು, ಸಾಯಲೂ ಬಾರದು, ಆ ರೀತಿ ಕ್ಷಯರೋಗ ತಗಲುವಂಥ ಇಂಜೆಕ್ಷನ್ ಕೊಟ್ಟರೆ ಅದರಿಂದ ಏನೂ ಪ್ರಯೋಜನವಿಲ್ಲ. ಇದನ್ನು ಏಕೆ ಹೇಳುತ್ತಾ ಇದ್ದೇನೆ ಎಂದರೆ ನಮ್ಮ ಸ್ನೇಹಿತರು ಕೆಲವರು ಹೇಳಿದ್ದು prejudice ಮೇಲೆ taxation proposals ಯಾವಾಗಲೂ ಮಾಡಬಾರದು. ಆ ರೀತಿ ಯಾರೂ ಕೊಡುವುದಕ್ಕೆ ಆಗುವುದಿಲ್ಲ. ಲೈಯಬಿಲಿಟೀಸ್ ಏನಿದೆ ಎಂಬುದನ್ನು ವಿಚಾರಮಾಡಿ ಯಾವುದನ್ನೂ ಮಾಡಬೇಕು. ನಾವು ಕೆಲವು ದಿವಸಗಳ ಹಿಂದೆ ತುಮಕೂರಿನಲ್ಲಿ ಒಂದು ನಿರ್ಣಯಮಾಡಿದ್ದೇವೆ. ಈಗ ನೀವು ಏನು ಟ್ಯಾಕ್ಸ್ ಹಾಕುತ್ತೀರಿ ಅದರಲ್ಲಿ ನಮ್ಮ turnover ಎಲ್ಲಾ ಆದಮೇಲೆ ನಮಗೆ ಏನು ಲಾಭ ಬರುತ್ತದೆ ಎಂದು ನೋಡಿಕೊಂಡು 5 ಅಥವಾ 6 ಪರ್ಸೆಂಟು ಲಾಭ ಬಿಟ್ಟುಬಿಡಿ. ಬಾಕಿ ಪ್ರಾಫಿಟ್ ಎಷ್ಟು ಬರುತ್ತದೋ ಅಷ್ಟನ್ನೂ ಇವೊತ್ತು ತೆಗೆದುಕೊಳ್ಳಿ; ನಾನು ಈ ಸಭೆಯಲ್ಲಿ ಧೈರ್ಯವಾಗಿ ಹೇಳುತ್ತೇನೆ, ನಮ್ಮ ಊರಿನಲ್ಲಿ ಎಷ್ಟು ಜನಗಳಿಂದ ಬೇಕಾದರೂ ಛಾಪಾ ಕಾಗದದ ಮೇಲೆ ಬರೆಸಿ ಕೊಡುತ್ತೇನೆ. ಪರೀಕ್ಷೆ ಮಾಡಿನೋಡಿ, ಅವರ ಬಂಡವಾಳ ಏನು? ಬಹಳ ಕಡಿಮೆ. ನಾನೇನೂ ಈಗ ಸುಮ್ಮನೆ ಹುಡುಗಾಟಕ್ಕೆ ಮಾತನಾಡುತ್ತಾ ಇಲ್ಲ. ಇದನ್ನು ಹಾಕಬೇಕಾದರೆ ಪ್ರಜಾಪ್ರಭುತ್ವದ ತತ್ವದ ಮೇಲೆ ರಾಜ್ಯವಾಳುವಾಗ ಯಾವುದಾದರೂ ಒಂದು ಆಧಾರ, ಒಂದು ನೀತಿ, ಒಂದು ನಿಯಮ ಇರಬೇಕು. ಆ ದೃಷ್ಟಿಯಿಂದ ಹೇಳುತ್ತಾ ಇದ್ದೇನೆ. ಈಗ ತಮ್ಮ ಗಮನಕ್ಕೆ ತರುವುದು ಏನೆಂದರೆ, ಈ ರೀತಿ ಒಂದು ಟರ್ನೋವರ್ ಟ್ಯಾಕ್ಸನ್ನು ಅವರ ಯೋಗ್ಯತೆಗೆ ಮೀರಿದಂತೆ ಹಾಕಿದರೆ ಯಾರೂ ಕೂಡ ಬದುಕುವುದಕ್ಕೆ ಆಗುವುದಿಲ್ಲ. ಟ್ಯಾಕ್ಸನ್ನು ಹಾಕಿ; ಟ್ಯಾಕ್ಸ್ ಹಾಕದೆ ಸರ್ಕಾರ ನಡೆಸಬೇಕು ಎಂದು ಯಾರೂ ಹೇಳುವುದಿಲ್ಲ. ಆದರೆ ಯಾರು ಯಾರು, ಎಷ್ಟೆಷ್ಟು ದೂರ ಕಂದಾಯಗಳ ಹೊರೆಯನ್ನು ಹೊಗಬಲ್ಲರು ಎಂಬುದನ್ನು ನೋಡಿಕೊಂಡು ಹಾಕಿ. ಈ ರೀತಿ ಹಾಕುವಾಗ ಇನ್ನೊಂದು ಕೆಲಸ ಮಾಡಿರುತ್ತೀರಿ. ಅದೇನೆಂದರೆ, ಇದನ್ನು ಒಂದೇ ರೀತಿಯಾಗಿ ಇಷ್ಟು ಕೊಡಬೇಕು ಎಂದು ಹಾಕಿದ್ದೀರಿ. ಬೆಂಗಳೂರಿನಲ್ಲಿರುವ ಕೆಲವು ಭಾರಿ ಹೊಟೇಲುಗಳನ್ನು ಮಾತ್ರ ಗಮನಕ್ಕೆ ತೆಗೆದುಕೊಂಡು ಅವರು ಬೇಕಾದಷ್ಟು ಸಂಪಾದನೆ ಮಾಡಿ ದೊಡ್ಡ ದೊಡ್ಡ ಮಹಡಿಗಳನ್ನು ಕಟ್ಟಿಸಿದ್ದಾರೆ ಎಂದು ಈ ರೀತಿ ಹಾಕಿರಬಹುದು. ಇದು ದೇಶಕ್ಕೆಲ್ಲಾ ಅನ್ವಯಿಸುವ ಒಂದು ಕಾನೂನು. ಆದ್ದರಿಂದ ಯಾವ ಯಾವ ಊರಿನಲ್ಲಿ ಎಷ್ಟೆಷ್ಟು ವ್ಯಾಪಾರ ಇದೆ, ಎಷ್ಟೆಷ್ಟು ಖರ್ಚು ಇದೆ ಎಂಬುದನ್ನು ನೋಡಿಕೊಂಡು ಹಾಕುವುದು ಒಳ್ಳೆಯದು. ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಇದು ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಹೋಗುತ್ತದೆ ಎಂದು ಹೇಳಿದರು. ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಗೆ ಹೋಗುವುದರಿಂದ ಅಲ್ಲಿ ಎಲ್ಲಾ ವಿಚಾರಗಳನ್ನೂ ಒಂದು cooler atmosphereನಲ್ಲಿ ತೀರ್ಮಾನ ಮಾಡುವುದು ಒಳ್ಳೆಯದು. ಎಲ್ಲರ ಮೇಲೂ ಒಂದೇ ರೀತಿಯಾಗಿ ಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದು ನ್ಯಾಯವಾಗಿರುವುದಿಲ್ಲ, ಜನಗಳಿಗೆ ಬಹಳ ಅನ್ಯಾಯ ಮಾಡಿದಂತಾಗುತ್ತದೆ ಎಂದು ಹೇಳಿ ನನ್ನ ಭಾಷಣವನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

*Sri M. PALANIYAPPAN (Ulsoor).—Sir, when the Mysore Sales-tax (Amendment) Bill, 1954 was introduced in the House I was very much surprised to go through the Bill; because, so far as I know, when the Sales-tax Committee was constituted, it was constituted because the Members of this august House urged the Government and also the merchants outside the House brought force on the Government to afford some relief. The Committee was then formed and this Committee, of course, has submitted a good report and a very good report. I do not know whether any businessmen were included in this Committee. Anyway I wish that that Committee had contained some representatives of the Hotel Proprietors' Association and also of the merchant class. If only they had been given representation on this Committee they would have expressed their special difficulties and they would have had an occasion to ventilate their grievances and they would have very well suggested a means to relieve them of their difficulties. I see that none of these representatives had been admitted to the Committee and in spite of that, I feel that the Committee should be congratulated on the very good report that has been submitted

† Indicates that the speech has not been revised by the Member concerned.

(Sri M. PALANIYAPPAN.)

by them. I also note that the Hon'ble Minister in charge of the portfolio was the Chairman of the Committee.

Sir, coming to the clauses of the amendment Bill, I would like to pass a few remarks. I feel that first of all they should have added another schedule wherein they should have made it clear that all the articles that are recommended by the Committee for exemption of the sales-tax are indeed so exempted. In the annexure to the report, the Committee have suggested that, because they are required for the essential life of the community, they might be exempted and they have also given a list of such articles. Since this does not find a place in the Bill, it leads to an anomalous position and I think it is therefore better for the Government to give a schedule wherein they could easily give the names of articles which are exempt from sales-tax. In Annexure 2, the edible oils have been suggested by the Committee to be exempted from sales-tax. But on the other hand, we find that Vanaspathi or Dalda has been taxed at the rate of six pies per rupee. I do not know whether this article Vanaspathi is considered to be edible oil.

Now coming to item 10, the tax on the hotels, we see that most of the people have taken to this as a profession and they eke out their living by this profession. Incidentally they provide employment to hundreds of persons and to that extent it solves unemployment also in the State. Besides, they have to conform to the standard prescribed by the Health Department in the interest of safeguarding the health of the population for whom they cater and this entails a large expenditure both recurring and non-recurring on the part of hotel proprietors. They are, in addition, indirectly paying good amount of 'tax, like profession-tax, income-tax, etc. If the Government want them to bear a further taxation by agreeing to pay 10 per cent on their turnover, they will only be inviting ruination.

Mr. DEPUTY SPEAKER.—There is an amendment before you, tabled by the Hon'ble the Chief Minister. You can also take notice of that amendment. It will help you.

Sri M. PALANIYAPPAN.—Sir, I am trying to say that these hotels are already heavily burdened with direct and indirect taxes and many of them may be working on a small margin of profit and if Government want to take away that small profit also, many of them will have to close down their show. I therefore want to impress on them that they are unable to bear any extra burden whether it is 10 per cent or 3 per cent. And it is after taking into consideration all these points that that Committee recommended that hotels may not be burdened further. These hotels deal with articles like *idly*, *dosai*, etc., which cannot be preserved for long and a great amount of risk has to be taken and very often it means no profit for the hotel people. It is possible that the price of these articles have risen in price, but it cannot be said that all the amount represented in this rise constitutes the profit of the hotel people. The Government have to consider another point also. They have enacted various labour laws and the staff employed in the hotels are entitled to so many privileges and amenities and even the slightest infringement of these labour regulations will land them before labour tribunals for which they will have to spend a good amount of money. They have to keep more and more staff in order to give them holidays and to the extent they are expected to declare holidays to their staff, their income to that extent diminishes. According to labour regulations, he cannot ask members of his staff to quit nor can he force them to work according to his requirement. It is very common now-a-days to find that these labourers fight with the proprietors of hotels and harass them. The Hotel proprietor is virtually at the mercy of his staff. I do not mean to say that the labourers should be cruelly treated. But I will just quote an instance that happened in this City. I remember it because it happened very recently. Sometime back a hotel proprietor was almost beaten to death and

he was carried to the police station and when the police held an equiry, they told the police that they wanted to put him to death, but as a matter of mercy they left him alive. Unfortunately, that person after he recovered from his injuries, has fled from the City itself and is now away. Nobody knows where he is. This is the condition that is now prevailing. The Corporation has also increased its taxes, because they feel that people ought to pay their revenue. Even the rent of the premises has gone high. The Corporation, while collecting higher taxes, also compels these hotel proprietors to keep high standards in their hotels and keep them tidy and clean. All this involves expenditure to the hotel proprietors.

7-30 P.M.

We say that the land revenue and other things have gone up, but we give them all kinds of facilities ; we spend almost all our revenue only for the raiyats. Manure, seeds and agricultural implements are all given to them. Apart from this, Sir, from the point of view of a citizen I would like to say a few words. Anybody who comes from outside the State, if he wants to stay in the City, he cannot seek shelter in the hotel because, if we go on increasing the tax on hotels abnormally, the hotel people will not have any other alternative but to increase the rate or decrease the quality of food that they supply at present. Either way it would be a handicap for the visitor. Sir, hotels are called the kitchens of the State. For a person who comes from outside the food would be waiting for him hot. It is, therefore, proper for the Government to consider the case of these hotels and see that they are not taxed very much.

Mr. DEPUTY SPEAKER.—I would like to know how long the House is willing to sit to-day.

Sri A. BHEEMAPPA NAIK.—Sir, as it is, it is too late. But there are a number of speakers. This is an important measure on which everyone wants to offer his remarks. Even if we sit till 9 O'clock it would not be possible. There is already the proposal of sending the Bill to the Select Committee and there will be enough time after it returns from the Select Committee. We have accepted the general principles and it is a question of opposing each amendment or supporting each amendment. We better stop at this stage instead of spending much time on this at this stage.

Mr. DEPUTY SPEAKER.—Shall we sit till 8-30 ?

*Sri Mulka GOVINDA REDDY (Chitaldrug))—This is a very important measure and it needs thorough discussion. By merely sending to the Select Committee we will be curtailing the discussion on general remarks. Therefore, as many as possible speakers may be allowed to speak on this amending Bill. I therefore suggest that general discussion on this Bill may go on today and some other day may also be fixed for this and then if it is necessary we may refer it to the Select Committee.

Sri Kadidal MANJAPPA.—I felt that the concensus of opinion was that after some speakers offer their remarks, the Bill should be referred to the Select Committee. Anyhow, they will have opportunity to discuss the provisions of the Bill later on.

Mr. DEPUTY SPEAKER.—I think so. I will allow some more speakers.

Sri M. V. RAMA RAO (Tumkur).—I wanted to make a few observations on the Bill before it is referred to the Select Committee.

Mr. DEPUTY SPEAKER.—Let Sri Srinivasa Iyengar speak first.

*Sri S. SRINIVASA IYENGAR (T.-Narasipur).—Sir, I oppose the Bill. While the leader of the Opposition was offering his remarks on this Bill and while some of the members of the Congress Party were speaking on this Bill, they made a reference that sales-tax was introduced just to set off the loss of revenue by the introduction of prohibition and the Government at once said that no such thing is contained anywhere in writing. Just to correct it I will read the Statement of Objects and Reasons attached to the Bill they introduced in 1948.

Sri Kadidal MANJAPPA.—I said, no reference was made to prohibition either in the Bill or in my remarks.

Sri S. SRINIVASA IYENGAR.—When the question of why the sales-tax was introduced was raised and when it was said that it was introduced for the sake of giving a set off for the loss of prohibition, the Government at once said that it was not so. Therefore, I wanted to read what the Government did say in 1948 when they introduced the Sales-tax Bill.

> "Consequent upon the adoption of a policy of introducing Prohibition by stages in the State, it becomes necessary to have recourse to fresh sources of revenue in order to cover the fall in revenues which the adoption of such a policy involves."

Suffice it to say that the Government did have in their mind that the introduction of the sales-tax was for off-setting the loss in revenue on account of Prohibition, Sir, ever since the introduction of the sales-tax, we can see that the Government have not suffered any loss in revenue on account of their prohibition policy, because the excise revenue is on the increase and the sales-tax has come to stay as has been said in the report of the Committee. I want to know why it stayed? Either Prohibition must go or the sales-tax must go. You have retained both; that is irregular.

Now, Sir, as regards the report of the Committee, the Government, in response to repeated representations of Trade Associations, merchants and others interested in sales-tax, did constitute a Committee to investigate into the defects and suggest measures to set them right. What have they done now? The Committee, no doubt, have gone into the question. What are the views and recommendations that have been accepted by Government most readily? One of them is the levy of interest at 6½ per cent on the arrears due. Did the merchants say that they are prepared to pay interest? Did the merchants say that Government may charge interest for the belated payments? The other recommendation is the provision for seizure of books and documents. The other thing that they have incorporated in this Bill, is the introduction of Hindi. I can understand it. Instead of two languages, hereafter accounts can be kept in three languages. These are the recommendations of the Committee which the Government have accepted.

Sri Kadidal MANJAPPA.—Is that all?

Sri S. SRINIVASA IYENGAR—In toto; please mark my words 'in toto.'

Sir, I regret that the Sales Tax Committee took a retrograde step so far as the slab system is concerned. Under Section 12 of the principal Act, the proprietors of hotels with a turnover of Rs. 10,000 and less were free from this taxation. But the Committee's recommendation is to exempt those with a turnover of less than Rs. 7,500. Is it progressive or retrograde? Did the merchants represent to Government that they wanted to be taxed? Did the small traders come to Government to ask them to tax? Is it for that Government are going to take credit? Government have not cared to wait for a month to see whether the action they are taking is progressive or retrograde. Well, Sir, how many traders there are that have come under the operation of the sales-tax? I believe there are 21,000 registered dealers in the State, among whom, perhaps, 13,000 might come under assessment and the remaining 8,000 under exemption. So, the Committee and the Government are anxious to see that the remaining 8,000 traders who came between the limit of 7,500 and 10,000 are taxed. Well, Sir, the Government say that they have not introduced additional taxation. It is not additional taxation but you have so revised as to tax people who were not taxed before. Government and the Committee have sacrificed these small traders at the hands of the bigger traders. I will prove what I have just now stated. Under the principal Act, if the trader had a turnover of ten thousand and above, then he would pay to Government as sales-tax at the present levy of about Rs. 156-4-0. Now, according to the slab system he pays Rs. 75. There is another trader with a turnover of Rs. 17,500 and

within Rs. 20,000 who would be paying under the principal Act a sales-tax of Rs. 312-8-0, but would be paying now Rs. 150. Why should the trader who was exempted for his turnover of less than Rs. 10,000 now pay Rs. 25 ?

Sri Kadidal MANJAPPA—Rs. 25 per year.

Sri S. SRINIVASA IYENGAR.—All taxes are per year. It is a turnover in this case; it is not a lumpsum. It is an annual turnover; it is an assessment for one year. So, Sir, a man who was not taxed before is sought to be taxed now; a man who would pay more is made to pay less and a man who was paying nothing is made to pay something to Government. So, I say, the small trader is sacrificed for the sake of big trader. I would urge that instead of this discrimination, Government should tax to that extent the bigger traders.

While all other States are aiming to see that the small trader is least troubled, to see that the harassment to the small trader is overcome by raising the exemption limit to 20,000 of turnover, our State wants to go back and see that more men are drawn in. After all what is the revenue that they are going to get ? They may not get more than Rs. 2 lakhs. Out of 8,000 traders or so, their revenues would not be more than 2 lakhs. For the sake of 2 lakhs of revenne, you want to inconvenience the 7,000 or 8,000 traders ? Is it for that you want to take our vote ?

The second thing is Government intend to delete the provision of multi-taxation and introduce a slab system. I submit it is in the nature of trade tax, because it can never be called multiple taxation. The trader cannot sub-divide or collect it from the customers. The Committee has stated in its report that whatever is assessed in multi-point levy may be paid out of the profits of the merchants and they may alter the rate of profit suitably to cover the levy. So hitherto the merchant was being dubbed, by the Hon'ble Minister himself, as a collecting agent. Last year in the course of the Budget debate I said that the merchant is being harassed in the discharge of Sales Tax Act and the Hon'ble Minister at once said that the merchant is not harassed because he pays nothing from his pocket and that he collects the tax and remits it to the Government. Now today the Government have changed the idea.

Sri Kadidal MANJAPPA.—At the instance of the merchants themselves.

Sri S. SRINIVASA IYENGAR.—The bigger merchant wanted relief and you want the smaller merchant to be taxed. That is the viewpoint of the Government. Let us see whether the Government is right or the Opposition is not right.

So far as this point is concerned, it is not sales-tax that is being now introduced under Section 3. It is the profession tax, it is the trade tax. You have got the trade tax in this Bill, sales-tax in this Bill, the purchase tax in this Bill; so it is a hotch-potch in this one Bill. Still they want to take credit !

As regards Section 3 and the provisions thereof did the Government really think that they would be doing credit in the interests of the profession by levying 10 per cent on hotels ?

Sri Kadidal MANJAPPA.—Already one speaker has drawn the attention of members to the amendment proposed to be introduced by the Chief Minister.

Sri S. SRINIVASA IYENGAR.—I am prepared to reply to both the amendment and the amending *Bill*.

A MEMBER.—We do not take cognisance of the amendment as it has not come up before this House.

Mr. DEPUTY SPEAKER.—They have already said that they would place before you the amendment though it has not been moved by the Chief Minister. But all the same you can take note of it while you speak.

Sri S. SRINIVASA IYENGAR.—Quite right. Even though legally I cannot make use of what has been provided in the amendment, still I rely on the amendment also which will come up before the House. It is not yet before the House but it is proposed to be laid before the House. Did the Government pause for a moment and think about the amount of tax that an ordinary hotel keeper will have to give under this amendment ?

(SRI S. SRINIVASA IYENGAR.)

Did they think about it? Perhaps they had no time to think about. Perhaps they wanted somebody else to think about it. I have thought about it and I will state what it is.

Sri Kadidal MANJAPPA.—We as a cabinet are thinking.

Sri S. SRINIVASA IYENGAR.—Yes; but you did not think about it. A hotel-keeper with a daily sale of Rs. 20-9-0 will be brought under this slab rate of 10 per cent and the 7,500 limit will be crossed by that hotel keeper who will have a turnover of more than Rs. 20-9-0 a day. Under the principal Act he was not assessed. He was exempt. But under the amending Bill he will have to pay Rs. 750 a year. With a capital of not less than Rs. 21, with not even a turnover of Rs. 20-9-0 a day, if he has to pay sales-tax of Rs. 750 a year working out to Rs. 2 a day towards sales-tax,—the profit itself would not be Rs. 2,—I would like to know whether you have thought about it. I will give you another instance. Take, for example, a hotel-keeper with Rs. 50 turnover a day. For 365 days in one year his turnover would amount to Rs. 18,250. According to the present rate he is taxed at 3 pies a rupee. But what is sales-tax assessment? It would be Rs. 285-2-6. What does your amending Bill say? So you want him to pay Rs. 1,825 a year; that is 600 per cent. How proportionate it is! What does our Chief Minister say? In his proposed amendment he wants to levy 6 pies for every rupee up to the limit of 30,000 turnover and 9 pies for subsequent amount, and how does that work out? It works out for the same person at Rs. 570-5-0. Even the amendment makes him pay twice the amount he is paying now. Because the present rate is 3 pies and the amendment is 6 pies, so it is exactly cent per cent increase.

Now the third point is, take for example, a hotel dealer with Rs. 100 turnover a day. Naturally his turnover will be in the order of Rs. 3,65,000 and according to the present Act the assessment he would pay is Rs. 570-5-0 and what does the amending Bill propose to take from him? They propose to levy a sales-tax of Rs. 3,650. With a turnover of Rs. 100 which normally every hotel-keeper gets in the State, he has to pay sales-tax of Rs. 3,650 and the proposed amendment reduces this to Rs. 1,242-3-0. The other tax he was paying, namely, Rs. 575-4-0 just before this Bill itself comes into force will be increased by 250 per cent. So I just illustrated these things to show that Government have not really looked into it. Perhaps in some flush of thought they must have said, "We will levy 10 per cent." I do not think it had been subjected to careful and mature thought. Even the amendment is not subjected to mature thought, because this taxation lies on a class of people who have taken to business of hotel for their livelihood. There will be very few, there may be very few who may be capitalists who may be contented to pay. But there is a large number of persons who have taken to hotel business mainly for the purpose of livelihood. They do deserve exemption at the hands of a democratic Government for the establishment of which they did exercise their votes.

Now, Sir, I said briefly the provision about these hotels in Section 3. The Committee did suggest a very good suggestion.

Sri Kadidal MANJAPPA.—At least you appreciate the Committee's work.

Sri S. SRINIVASA IYENGAR.—But I regret very much that the Government did not appreciate the idea of the Committee. The Committee said that they wanted an advisory body; they wanted a tribunal; the Committee said that they did not want to prosecute these defaulters. But I do not see why the Government did not see eye to eye with these recommendations of the Committee. The Revenue Minister was the Chairman of the Committee. As Chairman he signs the report and as Minister he rejects it. What an anamolous position! I regret very much. . . .

Sri Kadidal MANJAPPA. — As cabinet? (*Laughter.*)

Sri S. SRINIVASA IYENGAR.—Sir, now the important suggestion of

setting up an Advisory Board and setting up a Sales Tax Tribunal covered by all the three sub-sections under Section 20 have not been accepted by the Government, of course for reasons best known to them. Possibly we will know when the Hon'ble Minister winds up the debate. But anyway for the present, I say they were unwise. I do not mean to say that the Committee was unwise. But the Government were unwise in rejecting that advice.

Sir, under the principal Act, cloth that was woven in handloom with mill yarn was exempted under sub-section (3) and sub-section (5). So these are amendments which say that the exemption is withdrawn. It is possible that the Government may bring it under the exemption articles list. But the list is not before us. It is true that Section 6 enables the Government to publish the list. But at the same time, the Government said it was not obligatory on their part nor was there any direction from the Centre. May I point out Article 286 (3) which reads as follows :

> "No law made by the Legislature of a State imposing or authorising the imposition of a tax on the sale or purchase of any such goods as have been declared by Parliament by law to be essential for the life of the community, shall have effect unless it has been reserved for the consideration of the President and has received his assent."

Even this Bill, without the assent of the President, will not become law. What I was about to impress on the House was, when under the later Act of 1952 the Central Government did include a schedule showing therein commodities that are considered essential for the life of the community, what prevented this democratic Government to add it now ? Why should the Government have a cover under Section 6 and say 'We will notify from time to time.' Why should the Government have that power ? Let us know that. Why did you not put in the schedule ? You could have done it. Now, as I said, you did not want to do it because you want to take an article out of that Essential Goods Act and include it under the single-point levy and see that you can augment your resources.

Sri Kadidal MANJAPPA.—Not my resources. It is the Government's resources.

Sri S. SRINIVASA IYENGAR.—You represent Government. Well, Sir, sub-section (3) (*a*) of section 5 has given an exception for the levy of sales-tax on cloth. What has now been done is, you have brought it under the single-point levy. Power loom cloth has now been brought under the single-point levy to be collected at the stage of first sale. I will put you one question. In India it is said we have nearly 25 thousand powerlooms of which Bombay alone accounts for about 21,000 powerlooms, the remaining 4,000 being scattered all over India. Doddaballapur is having about 1,600 powerlooms with about 550 families living on them. What is the difference between the powerloom and the handloom? The only thing is that motive power is being supplied by an electric motor ½ h. p. or 1 h. p. in the one case and in the other case this power is provided by the man himself. The structure is the same; only the man while he weaves also works the loom. Once a week, he collects the articles produced and brings them to Bangalore, sells them and makes a living.

Now in the single-point levy, what has happened is, he becomes a dealer selling goods, he will not have even a capital of Rs. 200. But he will be assessed at the rate of two annas in the rupee. Why did you not even accept the recommendations of the Committee? The Committee said that the mill and powerloom cloth may be assessed at six pies. What exactly are the reasons that prompted Government to increase it by 400 per cent ? That needs very detailed explanation. The mere fact that the Government did so cannot be accepted as the justification for it. I must be properly explained.

Now, Sir, I want to ask a question in regard to mill-made cloth. Do

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the Government know that the mill-made cloth is already subjected to various charges at present? Do the Government really know at what price the cloth which is supposed to be 8 annas a yard ex-mill, is being sold in the market? Have they ever gone to a shop and purchased themselves? Have they seen the duties that are being levied on this cloth? There is the excise duty and other surcharges which the producer puts on the wholesaler, the wholesaler puts it on the procurer, the procurer puts it on the merchants and the retailers. The freight and transport charges have to be added on from stage to stage and all these things put together would even mean 55 to 60 per cent of the price. If, suppose this bill is accepted, a coarse cloth that is to be sold at 8 annas a yard for a poor man, will have to be sold at Re. 0-11-4 a yard. Did you really bargain for this situation? Is that what you want—reduce the levy on persons who can afford to pay and levy on persons who cannot afford? Lowering taxation on luxury articles and increasing the taxation on essential articles—is that what you really aim at? Are you sincere about it? How do you even think of draining away money from such of those who are living a hand-to-mouth existence? You are absolutely unjust. Your attitude could never be tolerated. It must be opposed at every stage.

Now, Sir, I am asking you one question. When coarse cloth which is necessary for the poor man could not be exempted, how on earth could hides and skins and newspapers be exempted? It is because, I believe, these articles were bringing you insufficient money and so you thought that by including them under exemption, you will be pleasing us. Far from it. We know you are not prepared to let loose such of those articles which are essential for human consumption. In the interest of avoiding loss to Government, you want to retain them. On the other hand, you should have introduced all these things under the exemption list.

I am putting another question. Do they know how much they will be harassing by asking them to keep accounts in the stipulated languages? They feel that it will be impossible to maintain accounts in those languages.

Sri Kadidal MANJAPPA.—May I ask the Hon'ble Member whether his contention is that the States have no right to levy tax on mill and powerloom cloth?

Sri S. SRINIVASA IYENGAR.—The right to levy in every State is there. But there the income per individual is more; salary that is paid is more; standard of living is higher. While in Mysore, the standard of living is low; the salary is low, income per individual is low, but the taxation is on a par with other States. That is what you are doing.

Sri Kadidal MANJAPPA.—I have explained that.

Sri S. SRINIVASA IYENGAR.—So what I would urge is...

Sri G. A. THIMMAPPA GOWDA (Arkalgud).—The cost of living index is there.

Sri S. SRINIVASA IYENGAR.—I will give you all these details. Are you depending upon the cost of living index? Every one, I believe, will support me when I say that the man who earns little should be exempted. Is there any one who differs from that theory? My point is only this. People who could afford must be taxed. I do not deny that. The Bill, in its present form, taxes men who cannot bear it.

8 P.M.

Exempt men who cannot pay; that is what I say. You can so redraft the Bill as to raise the exemption to Rs. 20,000 and coin your rate-structure in such a manner as to have assured your revenue that you want. Thereby you can minimise the harassment and give the much needed relief to the poor man. I was just stating about the simplification of accounts. Sir, the other thing that the Committee thought was, simplification of accounts. By the introduction of different scales at single-point levy, are they not consciously increasing the number of accounts? You will have to maintain six pies per rupee, nine pies per rupee, one anna per rupee and two annas per rupee. Have you not multiplied the number of accounts?

So far as the commission agent was concerned, I was under the impression that he has been brought under the slab system and therefore it would cause him inconvenience and hardship. Now, I have to change my opinion because Section 9 of the principal Act is retained. The only defect, to put it in the words of Government, that the Government thought about this was, that some commission agents would not obtain a licence and be subjected to taxation. Now, by changing 'any person' into 'any dealer', having him under dealer, the Government have a weapon to use if he does not obtain the licence under Section 9. What happened was some obtained licence and some did not obtain licence but still did deal as commission agents. In order to see that such tax evatsion is avoided, they have not only enlarged the definition of "Dealer" but they have changed "any person" into "any dealer" under section 9.

Sir, as I have already said, the reduction of the slab from Rs. 10,000 to Rs. 7,500 is unjust; on the other hand it should be raised to Rs. 15,000 at least so that the small trades will be exempted from the operation of this levy.

Sri T. MARIAPPA (Mysore City—North).—Did you see the definition of 'Dealer'?

Sri S. SRINIVASA IYENGAR.—It includes the broker, etc. But, Section 9 remains intact. Section 9 controls the dealings of the commission agent.

Well, Sir, the next important thing is about the introduction of this interest of 6¼ per cent. Under Section 13, the Government say that if the assessee does not pay the assessment within fifteen days from the date of service of the notice, then the arrears will be collected as if it was the arrears of land revenue. Why do they want this interest? They have the widest power to collect. The only thing is, the Sales-tax Officer is to issue a notice that such and such a man is a defaulter and the Deputy Commissioner of the District should collect it as if it was arrears of land revenue. There was no need for the introduction of this interest. Sir, I do not even mind the retention of the interest clause, but I would certainly object certain provisions under Section 20 wherein it is said that you can prosecute a defaulter for non-payment of the assessment in time. Under clause (*b*), if an assessee does not pay the amount in time, he can still be prosecuted in a Court of Law. Why should you have that provision? You have allowed a man to retain the arrears with him provided he pays you a 6¼ per cent interest. You want interest and you have become a capitalist, a banker, a Marwari. Then, why not you leave it with him? Let him retain the capital and turn it over. After all, what you want is interest. The capital is always there. He is not an insolvent. So, once you introduce that interest clause, the question of prosecution should not come. In fact, the committee did recommend that in very rare cases such prosecution should be lodged. Supposing the provision is allowed to continue; every case will become a special case and they will be subjected to harassment.

Sir, the other important thing that people protest is about the power that the Sales-tax Officer is proposed to be vested with about seizure and search. Already Section 18 gives him powers to inspect a shop and look into the accounts. But, you want further powers. It is true that the Committee had recommended it. I have already said that the Government have been very careful in accepting *in toto* all such recommendations of the Committee that were most favourable to the Government. They want this power of inspection, entry, search or seizure. Sir, on repeated representations of Trade Associations, Merchants, and others interested in sales-tax about the hardship caused by the sales-tax, Government appointed the Committee. Now they want to perpetuate the hardship by empowering the Sales-tax Officer with further power to see that everybody who is not in agreement with the officer is penalised. This seizure, this search if you want to incorporate in the present law, let it be so included in the Bill as to make the Deputy Commissioner and the Sales-tax

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Commissioner to exercise it. Let him be a responsible officer. I know why Government want this. I know what has been said to some sales-tax officers by merchants. I know why they want to introduce this in this amending Bill. But, it must be restricted and limited.

Well, Sir, the last point I would like to place before you is this. Let the levy on the hotels continue as it is to-day, 3 pies per rupee, failing which, let the original slab system as proposed under section 3 or the slab as proposed by the Sales-tax Committee be accepted. Instead of giving increasing slab of levy, you either adhere to the general slab, rise the limit to Rs. 20,000 and see that those that need your help are helped and collect from those that can easily give it. That is all what I wish to be done. It is not possible to do these things here. It must be done in a calm atmosphere, with a mature thought. So, I would immediately suggest that it may be referred to a Select Committee whose report you may accept in a year or two.

Mr. DEPUTY SPEAKER.—Sri M. V. Rama Rao, will you be able to close your speech by 8-45 ?

Sri M. V. RAMA RAO.—It is 8-15 now. Quite contrary to the expectations of my friend the Hon'ble the Revenue Minister and others I propose to make a very short speech on this Bill. (*Laughter.*) If the Minister's proposal is that the Bill should go before a Select Committee, I shall make a very short speech.

Sri Kadidal MANJAPPA.—That is my proposal.

Sri M. PALANIYAPPAN.—Till what time we sit here, Sir ?

Mr. DEPUTY SPEAKER.—Wait. I think Sri Rama Rao will be the last speaker. But then......

Sri Mulka GOVINDA REDDY (Chitaldrug).—I wanted to speak.

Mr. DEPUTY SPEAKER.—My difficulty is this. I have no objection to allow. But at the same time, since this is a finance Bill, the Speaker also had some difficulties. Since there is an amendment by the Minister proposing to refer the Bill to a Select Committee and he expects the Select Committee report to be presented on the 27th, I do not know whether there is sufficient time to discuss the general principles now. After the Select Committee report is submitted to this House, I think you can discuss then.

Sri B. HUTCHE GOWDA (Turuvekere).—I too want to speak on the general principles.

(A number of members rose.)

Mr. DEPUTY SPEAKER.—There are so many speakers. At this rate even two or three days will not be sufficient.

Sri J. MOHAMED IMAM.—Sir, the usual procedure is, during the first stage it is left to the members to present a general view of the entire Bill before them and time is not the criterion. Generally every member is allowed to speak on the entire Bill and he is expected to take his own time. That must be taken into consideration and sufficient time must be allowed to members.

Again, when the house takes into consideration the report of the Select Committee, that comes as a new measure before us and even at that stage the members will give detailed version of the Bill and different suggestions also. So even then sufficient time must be given.

So I have always been saying in my speech that we should discourage this idea of rushing through a Bill. The House must be given full time to consider such an important measure as this and we should not be hustled for want of time. If there is no time, let us meet tomorrow or any other day. Or we may even meet next month from day to day and pass them. After all we are not going to lose much by the lapse of a week. Anyhow, I appeal to the Chair to see that every member of this House gets a reasonable time to express his views. He should not be gauged from expressing his views for want of time and for that we should not be held responsible. It is the Government that are responsible. Knowing full well the importance of this Bill, they should have brought forward this measure much earlier.

Now they cannot ask us to push through a measure like this irrespective of consequences. I think we must be given due time. There are other members also who wish to speak on this important subject.

Sri Kadidal MANJAPPA.—I think you are talking on behalf of your party ?

Sri J. MOHAMED IMAM.—For the entire House.

Sri Kadidal MANJAPPA.—But there are only two or three members who are anxious to speak.

Sri Mulka GOVINDA REDDY.—There are many members who want to speak on this important Bill.

Mr. DEPUTY SPEAKER.—What does the Hon'ble Minister say ?

Sri Kadidal MANJAPPA.—My submission is this. Anyhow the Bill is coming in the form of a report of the Select Committee. Hon'ble Members will then have ample opportunity to express their views on the Bill. I think not many are anxious to speak now. Sri M. V. Rama Rao said that he is going to make a short speech. There are three or four speakers. In view of this I suggest that one or two speakers may offer their comments and then the motion may be adopted and then the Bill be referred to a Select Committee.

Mr. DEPUTY SPEAKER.—Is there any objection to continue this discussion tomorrow after 5 o' clock and then refer it to a Select Committee in view of the fact that there are some members who are anxious to speak ? They may also take part in it tomorrow.

Sri Kadidal MANJAPPA.—Tomorrow after 5 o'clock.

Mr. DEPUTY SPEAKER.—Tomorrow we will finally fix after 5-30 P.M. It will be 5-30 P.M. to 7-30 P.M. Then we will refer the Bill to a Select Committee.

Sri J. MOHAMED IMAM.—We are overworked. We must have some rest. You must have consideration towards our health. Tomorrow is 23rd. Why not give one day's respite ? On the 24th evening we will take it up.

Sri A. G. RAMACHANDRA RAO (Minister for Law and Education).—But then we have to refer it to the Select Committee.

Sri Kadidal MANJAPPA.—Tomorrow it is suitable.

Mr. DEPUTY SPEAKER.—Since this is a finance Bill, Government are anxious to have it passed before the end of this month. I am not going to curtail the privilege of the members. That is why you can have one more day for the discussion of this Bill.

Sri Mulka GOVINDA REDDY.—Why not an ordinance be issued ?

Mr. DEPUTY SPEAKER.—Not when the House is in session. What shall we do now ?

Sri A. G. RAMACHANDRA RAO.—Tomorrow at 5-30 P.M.

Sri Mulka GOVINDA REDDY.—Tomorrow it is not possible to take this up.

Mr. DEPUTY SPEAKER.—Even then on the 27th, we can take up the report of the Select Committee. Is it the opinion of the House to have discussion tomorrow ?

Sri Kadidal MANJAPPA.—There will be only three days after the 24th. And the report is to come before the 27th. Therefore I suggest that as there are only two or three Members who are anxious to speak, let them speak and we will continue till 9-30 P.M. or 10 P.M. and then we will finish once and for all the consideration motion today.

Mr. DEPUTY SPEAKER.—Is that the opinion of the House ?

SEVERAL VOICES.—No, no.

Sri Mulka GOVINDA REDDY.—We must close at 8-30 P.M. to-day.

Mr. DEPUTY SPEAKER.—All right. Tomorrow you can continue after 5-30 P.M. till 7-30 P.M.

Sri B. HUTCHE GOWDA.—Why should there be half an hour interval after five ?

Mr. DEPUTY SPEAKER.—Then, you can continue discussion on this Bill after five of the clock.

Sri A. G. RAMACHANDRA RAO.—Yes.

Sri M. V. RAMA RAO.—Do we now adjourn, Sir ? I am prepared to make now the short speech that I proposed to make. This House is aware that the Legislature Secretariat in particular started work this day at 8-30 A.M. in the morning and they are still here. I am sure that the officers of Government who started work probably at eleven in the morning are there, I suppose, in duty bound to listen to the debate in this House. But I do not suggest that the adjournment of the House should take place solely on this ground. My esteemed friend the Hon'ble the Revenue Minister made a remark that even Sri Rama Rao proposed to make a short speech. I find from that remark that he also is jaded. I said that I do not propose to make a lengthy speech at all. I propose to make it as short as I possibly can. And I am prepared to make it now or tomorrow just as it suits to the House.

SEVERAL MEMBERS.—Tomorrow.

Sri M. V. RAMA RAO.—Therefore you may be pleased to adjourn the House today and we may continue this debate tomorrow evening and I shall undertake not to make any lengthy speech at all. (*Laughter.*)

Mr. DEPUTY SPEAKER.—So the House will now rise for the day and meet tomorrow at 12 of the clock.

The House adjourned at Twenty-five Minutes past Eight of the Clock to meet again at Twelve of the Clock on Tuesday, the 23rd March 1954.

WD 1581—GPB—550—17-10-54